

Journal of the Senate

FRIDAY, MAY 9, 2025

The Senate was called to order by the President.

Devotional Exercises

Devotional exercises were conducted by the Reverend Caryne Eskridge of Weybridge.

Message from the House No. 58

A message was received from the House of Representatives by Ms. Courtney Reckord, its Second Assistant Clerk, as follows:

Mr. President:

I am directed to inform the Senate that:

The House has considered a bill originating in the Senate of the following title:

S. 44. An act relating to authorization to enter into certain immigration agreements.

And has passed the same in concurrence.

The House has considered a bill originating in the Senate of the following title:

S. 87. An act relating to extradition procedures.

And has passed the same in concurrence with proposal of amendment in the adoption of which the concurrence of the Senate is requested.

The House has considered Senate proposal of amendment to the following House bill:

H. 137. An act relating to the regulation of insurance products and services.

And has concurred therein.

The House has adopted House concurrent resolutions of the following titles:

H.C.R. 130. House concurrent resolution commemorating the bicentennial of the 1824–1825 Farewell American tour of the Marquis de Lafayette.

H.C.R. 131. House concurrent resolution congratulating Westgate Housing Inc. of Brattleboro on the nonprofit corporation's 25th anniversary.

H.C.R. 132. House concurrent resolution congratulating the West Rutland High School Golden Horde girls' basketball team on winning a fourth consecutive Division IV championship.

H.C.R. 133. House concurrent resolution congratulating West Rutland High School girls' basketball standout Peyton Guay and extending to her best wishes for every future success.

H.C.R. 134. House concurrent resolution honoring Cassandra Polhemus for her exemplary leadership of the Vermont Economic Development Authority.

H.C.R. 135. House concurrent resolution honoring esteemed Bennington Rural Firefighter Timothy Burgess.

H.C.R. 136. House concurrent resolution congratulating Mapenzi Selemani of Winooski on winning the 2025 Poetry Out Loud Vermont State championship and commemorating the 20th anniversary of Poetry Out Loud.

H.C.R. 137. House concurrent resolution celebrating the 40th anniversary of Robin's Nest Children's Center in Burlington's Old North End.

H.C.R. 138. House concurrent resolution honoring Christine J. Brock for her 52 years of dedicated public service on the staff of the Vermont Judiciary.

H.C.R. 139. House concurrent resolution congratulating the Brattleboro Area Farmers' Market on its 50th anniversary.

H.C.R. 140. House concurrent resolution commemorating the 250th anniversary of the U.S. Army and honoring the U.S. Army veterans in residence at the Vermont Veterans' Home.

In the adoption of which the concurrence of the Senate is requested.

Rules Suspended; Bill Committed

H. 479.

Appearing on the Calendar for notice, on motion of Senator Clarkson, the rules were suspended and House bill entitled:

An act relating to housing.

Was taken up for immediate consideration.

Thereupon, pending the reading of the report of the Committee on Economic Development, Housing and General Affairs, Senator Clarkson moved that Senate Rule 49 be suspended and that the bill be committed to the Committee on Natural Resources and Energy with the report of the Committee on Economic Development, Housing and General Affairs *intact*,

Which was agreed to.

Bill Referred

Pursuant to Temporary Rule 44A, the following bill having failed to meet crossover and being released by the Committee on Rules was referred to its committee of jurisdiction:

H. 505.

An act relating to approval of amendments to the charter of the Town of Barre.

To the Committee on Government Operations.

Bill Introduced

Senate bill of the following title was introduced, read the first time and referred:

S. 154.

By Senators Gulick, Brock, Major and Vyhovsky,

An act relating to health insurance coverage for biomarker testing.

To the Committee on Finance.

Bill Referred

Pursuant to Temporary Rule 44A, the following bill having failed to meet crossover and having been granted an exception by the Committee on Rules was read the first time and referred as follows:

H. 504.

An act relating to approval of amendments to the charter of the City of Rutland.

To the Committee on Government Operations.

Bills Passed in Concurrence

House bills of the following titles were read the third time and passed in concurrence:

H. 339. An act relating to removing the repeal of 7 V.S.A. § 230.

H. 364. An act relating to approval of the annexation of property by the Village of Swanton.

Bill Passed in Concurrence with Proposal of Amendment**H. 396.**

House bill of the following title was read the third time and passed in concurrence with proposal of amendment:

An act relating to the creation of the Mollie Beattie Distinguished Service Award.

Further Proposals of Amendment; Bills Passed in Concurrence with Proposals of Amendment

H. 461.

House bill entitled:

An act relating to expanding employee access to unpaid leave.

Was taken up.

Thereupon, pending third reading of the bill, Senator Chittenden, moved to amend the Senate proposal of amendment in Sec. 2, 21 V.S.A. § 471, by striking out the newly renumbered subdivision (5) in its entirety and inserting in lieu thereof a new subdivision (5) to read as follows:

(2)(5) “Employee” means a person who, in consideration of direct or indirect gain or profit, has been continuously employed by the same employer for a period of one year for an average of at least 30 hours per week or meets the service requirement set forth in 29 C.F.R. § 825.801.

Which was agreed to.

Thereupon, the bill was read the third time and passed in concurrence with proposal of amendment.

H. 481.

House bill entitled:

An act relating to stormwater management.

Was taken up.

Thereupon, pending third reading of the bill, Senator Watson, moved to amend the Senate proposal of amendment in Sec. 1, 10 V.S.A. § 1264, in subdivision (d)(2), after “the special assessment fee consented and the” and before “fee assessed is a fair apportionment” by striking out the word “impact”

Which was agreed to.

Thereupon, the bill was read the third time and passed in concurrence with proposal of amendment.

Proposal of Amendment; Third Reading Ordered

H. 401.

Senator Gulick, for the Committee on Health and Welfare, to which was referred House bill entitled:

An act relating to exemptions for food manufacturing establishments.

Reported recommending that the Senate propose to the House to amend the bill by striking out all after the enacting clause and inserting in lieu thereof the following:

Sec. 1. LEGISLATIVE INTENT

It is the intent of the General Assembly that:

(1) Vermont enhance its food resiliency through increased supply and distribution of locally produced food products;

(2) Vermonters have more access to the local food marketplace as both producers and consumers;

(3) local food producers are able to meet the demand for Vermont-made food products from visitors to the State;

(4) small-scale food producers, new business start-ups, and sole proprietors benefit from raising the limit of the existing licensing exemption for at-home bakery products to adjust for inflationary cost changes occurring since the initial statutory enactment; and

(5) supply-chain costs and inflationary considerations be addressed to bring risk management thresholds more in line with the economic conditions at the time of initial statutory enactment.

Sec. 2. 18 V.S.A. § 4301 is amended to read:

§ 4301. DEFINITIONS

(a) As used in this chapter:

* * *

(4) “Cottage food operation” means a food manufacturing establishment where a cottage food product is produced.

(5) “Cottage food operator” means any person who produces or packages cottage food products solely in the home kitchen of the person’s private residential dwelling or a kitchen on the person’s personal property.

(6) “Cottage food product” means food sold by a cottage food operator that does not require refrigeration or time or temperature control for safety, such as:

(A) nonpotentially hazardous baked goods;

(B) candy;

(C) jams and jellies;

- (D) dry herbs;
- (E) trail mix;
- (F) granola;
- (G) cereal;
- (H) mixed nuts;
- (I) flavored vinegar;
- (J) popcorn;
- (K) coffee beans;
- (L) dry tea;

(M) home-canned pickles, vegetables, or fruits having an equilibrium pH value of 4.6 or lower or a water activity value of 0.85 or less that are made using recipes:

(i) approved by the National Center for Home Food Preservation;
or

(ii) reviewed by a food processing authority for safety; and

(N) any other good defined by the Commissioner in rule or policy.

(7) “Department” means the Department of Health.

~~(5)~~(8) “Establishment” means food manufacturing establishments, food service establishments, lodging establishments, children’s camps, seafood vending facilities, and shellfish reshippers and repackers.

~~(6)~~(9) “Food” means articles of food, drink, confectionery, or condiment for human consumption, whether simple, mixed, or compound, and all substances and ingredients used in the preparation thereof.

~~(7)~~(10) “Food manufacturing establishment” or “food processor” means all buildings, rooms, basements, cellars, lofts, or other premises or part thereof used, occupied, or maintained for the purpose of manufacturing, preparing, packing, canning, bottling, keeping, storing, handling, serving, or distributing food for sale. A food manufacturing establishment ~~shall include~~ includes food processors, bakeries, cottage food operations, distributors, and warehouses. A food manufacturing establishment ~~shall~~ does not include a place where only maple syrup or maple products, as defined in 6 V.S.A. § 481, are prepared for human consumption.

~~(8)~~(11) “Food service establishment” means entities that prepare, serve, and sell food to the public, including restaurants, temporary food vendors, caterers, mobile food units, and limited operations as defined in rule.

~~(9)~~(12) “Lodging establishment” means a place where overnight accommodations are regularly provided to the transient, traveling, or vacationing public, including hotels, motels, inns, and bed and breakfasts. “Lodging establishment” ~~shall~~ does not include short-term rentals.

~~(10)~~(13) “Salvage food” means any food product from which the label on the packaging has been lost or destroyed or that has been subjected to possible damage as the result of an accident, fire, flood, or other cause that prevents the product from meeting the specifications of the manufacturer or the packer but is otherwise suitable for human consumption.

~~(11)~~(14) “Salvage food facility” means any food vendor for which salvage food comprises 50 percent or more of gross sales.

~~(12)~~(15) “Seafood vending facility” means a store, motor vehicle, retail stand, or similar place from which a person sells seafood for human consumption.

~~(13)~~(16) “Shellfish reshipper and repacker” means an establishment engaging in interstate commerce of molluskan shellfish.

~~(14)~~(17) “Short-term rental” means a furnished house, condominium, or other dwelling room or self-contained dwelling unit rented to the transient, traveling, or vacationing public for a period of fewer than 30 consecutive days and for more than 14 days per calendar year.

* * *

Sec. 3. 18 V.S.A. § 4303 is amended to read:

§ 4303. RULEMAKING

(a) The Commissioner shall adopt rules pursuant to 3 V.S.A. chapter 25 to establish minimum standards for the safe and sanitary operation of food or lodging establishments or children’s camps or any combination thereof and for their administration and enforcement. The rules shall require that an establishment be constructed, maintained, and operated with strict regard for the health of the employees and the public pursuant to the following general requirements:

* * *

(7) There shall be training requirements for food manufacturing establishment operators and employees to ensure cleanliness, sanitation, and healthfulness.

(8) The Commissioner may adopt any other minimum conditions deemed necessary for the operation and maintenance of a food or lodging establishment in a safe and sanitary manner.

* * *

Sec. 4. 18 V.S.A. § 4353 is amended to read:

§ 4353. FEES

(a) The Commissioner may establish by rule any requirement the Department needs to determine the applicable categories or exemptions for licenses. The following license fees shall be paid annually to the Department at the time of making the application according to the following schedules:

* * *

(3) Food manufacturing establishment — a fee for any person or persons that process food for resale to restaurants, stores, or individuals according to the following schedule:

(A) Food manufacturing establishments; nonbakeries

I — Gross receipts of \$10,001.00 to \$50,000.00; \$175.00

II — Gross receipts of over \$50,000.00; \$275.00

III — Gross receipts of \$10,000.00 or less are exempt pursuant to section 4358 of this title

(B) Food manufacturing ~~establishment~~ establishments; bakeries

I — Home bakery; \$100.00

II — Small commercial; \$200.00

III — Large commercial; \$350.00

(C) Food manufacturing establishments; cottage food operations — Gross receipts of \$30,000.00 or less from the sale of cottage food products are exempt pursuant to section 4358 of this title.

* * *

Sec. 5. 18 V.S.A. § 4358 is amended to read:

§ 4358. EXEMPTIONS

* * *

(b) The provisions of obligation to obtain a license and the associated licensure fees in this subchapter shall not apply to an individual manufacturing and selling bakery products from his or her own home kitchen whose a cottage food operation or other food manufacturing establishment that is exempt due to its average gross retail sales do not exceed \$125.00 per week being below the listed thresholds in section 4353 of this title.

(c) ~~Any Annually~~, a food manufacturing establishment claiming a licensing exemption pursuant to this title shall ~~provide documentation~~ submit to the Department a licensing exemption filing as required by rule. The licensing exemption filing shall require the food manufacturing establishment to attest to the completion of any training required by rule pursuant to section 4303 of this title.

* * *

Sec. 6. RULEMAKING

Pending the adoption of permanent rules pursuant to 3 V.S.A. chapter 25 to implement the provisions of this act, the Commissioner of Health shall adopt emergency rules pursuant to 3 V.S.A. § 844, which shall be deemed to meet the emergency rulemaking standard in 3 V.S.A. § 844(a).

Sec. 7. EFFECTIVE DATE

This act shall take effect on July 1, 2025.

And that the bill ought to pass in concurrence with such proposal of amendment.

Senator Gulick, for the Committee on Finance, to which the bill was referred, reported recommending that the bill ought to pass in concurrence with proposal of amendment as recommended by the Committee on Health and Welfare.

Thereupon, the bill was read the second time by title only pursuant to Rule 43, the proposal of amendment was agreed to, and third reading of the bill was ordered.

Senate Resolution Amended; Third Reading Ordered

S.R. 11.

Senator Weeks, for the Committee on Economic Development, Housing and General Affairs, to which was referred Senate resolution entitled:

Senate resolution supporting warm and cooperative relations on the part of both the United States and the State of Vermont with Canada and urging President Trump to remove all tariffs that he has imposed against Canadian imports and to refrain from subsequently imposing any new tariffs against Canadian imports.

Reported recommending that the resolution be amended by striking out all after the title and inserting in lieu thereof the following:

Whereas, the United States and Canada have been military and diplomatic allies and economic partners, even through episodes of commercial disagreement, since Canadian confederation in 1867, and

Whereas, perhaps no American state has a closer and more active two-way relationship with our northern neighbor than the State of Vermont, and

Whereas, these ties entail cultural, economic, familial, and personal relationships, and

Whereas, many Vermonters and Canadians have enjoyed mutually seamless travel between our countries, and

Whereas, in recent years, Vermont State officials repeatedly traveled to Montreal on trade missions and have strived to enhance Vermont-Quebec trade ties, and

Whereas, the importance of this relationship is epitomized in the Agency of Commerce and Community Development's maintenance of a trade office in Canada to work continuously with federal, provincial, and local officials and the private sector to maximize opportunities for a vibrant two-way trading relationship between Vermont and our northern neighbor, and

Whereas, on the economic front, for 2023, the Canadian Consulate in Boston reported that Vermont exported \$680 million in goods and \$165 million in services to Canada, and, that same year, Vermont imported \$2.6 billion in goods from Canada, and Canadian investments in the State supported over 17,000 Vermont jobs, and

Whereas, according to the Department of Public Service, Vermont sources a significant amount of its commercial and residential energy from Canada, and

Whereas, the current USMCA is broadly drafted, covering many aspects of the North American continental economic relationship, and it seeks to maximize a duty-free trading relationship between the United States and Canada, *now therefore be it*

Resolved by the Senate:

That the Senate of the State of Vermont honors the historic, integrated, and productive relations on the part of both the United States and the State of Vermont with Canada and the Province of Quebec, *and be it further*

Resolved: That the Senate of the State of Vermont, in order to preserve a robust and interdependent economy, urges President Trump to remove all tariffs against imports from Canada that were not in effect on January 20, 2025, including those outside the provisions of the USMCA, *and be it further*

Resolved: That the Senate of the State of Vermont urges the U.S. Congress to reassert the legislative branch's role in the crafting of international trade policy, including the imposition of tariffs, *and be it further*

Resolved: That the Secretary of State be directed to send a copy of this resolution to President Donald J. Trump, Governor Philip B. Scott, Canadian Prime Minister Mark Carney, Quebec Premier François Legault, and the Vermont Congressional Delegation.

and that after passage the title of the resolution be amended to read: "Senate resolution honoring the historic, integrated, and productive relations on the part of both the United States and the State of Vermont with Canada and the Province of Quebec; urging that Congress reassert its role in the crafting of international trade policy, including the imposition of tariffs; and urging that President Trump remove all tariffs he has imposed on Canada since January 20, 2025, including those outside the United States-Mexico-Canada Agreement (USMCA)."

And that when so amended the resolution ought to be adopted.

Thereupon, the resolution was read the second time by title only pursuant to Rule 43, the recommendation of amendment was agreed to, on a roll call, Yeas 28, Nays 1.

Senator Clarkson having demanded the yeas and nays, they were taken and are as follows:

Roll Call

Those Senators who voted in the affirmative were: Baruth, Beck, Bongartz, Brennan, Brock, Chittenden, Clarkson, Collamore, Cummings, Douglass, Gulick, Hardy, Harrison, Hart, Heffernan, Lyons, Major, Mattos, Norris, Perchlik, Plunkett, Ram Hinsdale, Vyhovsky, Watson, Weeks, Westman, White, Williams.

The Senator who voted in the negative was: Ingalls.

The Senator absent and not voting was: Hashim.

Thereupon, third reading of the resolution was ordered.

Rules Suspended; Immediate Consideration; House Proposal of Amendment Not Concurred In; Committee of Conference Requested

S. 51.

Appearing on the Calendar for notice, on motion of Senator Baruth, the rules were suspended and Senate bill entitled:

An act relating to the Vermont unpaid caregiver tax credit.

Was taken up for immediate consideration.

The House proposes to the Senate to amend the bill by striking out all after the enacting clause and inserting in lieu thereof the following:

Sec. 1. 32 V.S.A. § 5830f is amended to read:

§ 5830f. VERMONT CHILD TAX CREDIT

(a) A resident individual or part-year resident individual who is entitled to a child tax credit under the laws of the United States or who would have been entitled to a child tax credit under the laws of the United States but for the fact that the individual or the individual's spouse does not have a taxpayer identification number shall be entitled to a refundable credit against the tax imposed by section 5822 of this title for the taxable year. The total credit per taxable year shall be in the amount of \$1,000.00 per qualifying child, as defined under 26 U.S.C. § 152(c) but notwithstanding the taxpayer identification number requirements under 26 U.S.C. § 24(e) and (h)(7), who is ~~five~~ six years of age or younger as of the close of the calendar year in which the taxable year of the taxpayer begins. For a part-year resident individual, the amount of the credit shall be multiplied by the percentage that the individual's income that is earned or received during the period of the individual's residency in this State bears to the individual's total income. An otherwise eligible individual shall be entitled to the credit under this section without regard for the laws of the United States pertaining to the amount of federal child tax credit that may be refunded.

* * *

Sec. 2. 32 V.S.A. § 5828b is amended to read:

§ 5828b. EARNED INCOME TAX CREDIT

(a) A resident individual or part-year resident individual who is entitled to an earned income tax credit granted under the laws of the United States ~~or who would have been entitled to an earned income tax credit under the laws of the United States but for the fact that the individual, the individual's spouse, or one or more of the individual's children does not have a qualifying taxpayer identification number~~ shall be entitled to a credit against the tax imposed for each year by section 5822 of this title. The credit shall be for an individual who claims one or more qualifying children 38 percent or for an individual who does not claim one or more qualifying children 100 percent of the earned income tax credit granted to the individual under the laws of the United States ~~or that would have been granted to the individual under the laws of the United States but for the fact that the individual, the individual's spouse, or one or more of the individual's children does not have a qualifying taxpayer identification number~~, multiplied by the percentage that the individual's

income that is earned or received during the period of the individual's residency in this State bears to the individual's total income. A resident individual or part-year resident individual who would have been entitled to or granted an earned income tax credit under the laws of the United States but for the fact that the individual, the individual's spouse, or one or more of the individual's children does not have a qualifying taxpayer identification number shall be entitled to a credit under this section.

* * *

Sec. 3. 32 V.S.A. § 5830e is amended to read:

§ 5830e. RETIREMENT INCOME; SOCIAL SECURITY INCOME

(a) Social Security income. The portion of federally taxable Social Security benefits excluded from taxable income under subdivision 5811(21)(B)(iv) of this chapter shall be as follows:

(1) For taxpayers whose filing status is single, married filing separately, head of household, or surviving spouse:

(A) If the federal adjusted gross income of the taxpayer is less than or equal to ~~\$50,000.00~~ \$55,000.00, all federally taxable benefits received under the federal Social Security Act shall be excluded.

(B) If the federal adjusted gross income of the taxpayer is greater than ~~\$50,000.00~~ \$55,000.00 but less than ~~\$60,000.00~~ \$65,000.00, the percentage of federally taxable benefits received under the Social Security Act to be excluded shall be proportional to the amount of the taxpayer's federal adjusted gross income over ~~\$50,000.00~~ \$55,000.00, determined by:

(i) subtracting the federal adjusted gross income of the taxpayer from ~~\$60,000.00~~ \$65,000.00;

(ii) dividing the value under subdivision (i) of this subdivision (B) by \$10,000.00; and

(iii) multiplying the value under subdivision (ii) of this subdivision (B) by the federally taxable benefits received under the Social Security Act.

(C) If the federal adjusted gross income of the taxpayer is equal to or greater than ~~\$60,000.00~~ \$65,000.00, no amount of the federally taxable benefits received under the Social Security Act shall be excluded under this section.

(2) For taxpayers whose filing status is married filing jointly:

(A) If the federal adjusted gross income of the taxpayer is less than or equal to ~~\$65,000.00~~ \$70,000.00, all federally taxable benefits received under the Social Security Act shall be excluded.

(B) If the federal adjusted gross income of the taxpayer is greater than ~~\$65,000.00~~ \$70,000.00 but less than ~~\$75,000.00~~ \$80,000.00, the percentage of federally taxable benefits received under the Social Security Act to be excluded shall be proportional to the amount of the taxpayer's federal adjusted gross income over ~~\$65,000.00~~ \$70,000.00, determined by:

(i) subtracting the federal adjusted gross income of the taxpayer from ~~\$75,000.00~~ \$80,000.00;

(ii) dividing the value under subdivision (i) of this subdivision (B) by \$10,000.00; and

(iii) multiplying the value under subdivision (ii) of this subdivision (B) by the federally taxable benefits received under the Social Security Act.

(C) If the federal adjusted gross income of the taxpayer is equal to or greater than ~~\$75,000.00~~ \$80,000.00, no amount of the federally taxable benefits received under the Social Security Act shall be excluded under this section.

(b) Civil Service Retirement System income. The portion of income received from the Civil Service Retirement System excluded from taxable income under subdivision 5811(21)(B)(iv) of this title shall be subject to the limitations under subsection (e) of this section and shall be determined as follows:

(1) For taxpayers whose filing status is single, married filing separately, head of household, or surviving spouse:

(A) If the federal adjusted gross income of the taxpayer is less than or equal to ~~\$50,000.00~~ \$55,000.00, the first \$10,000.00 of income received from the Civil Service Retirement System shall be excluded.

(B) If the federal adjusted gross income of the taxpayer is greater than ~~\$50,000.00~~ \$55,000.00 but less than ~~\$60,000.00~~ \$65,000.00, the percentage of the first \$10,000.00 of income received from the Civil Service Retirement System to be excluded shall be proportional to the amount of the taxpayer's federal adjusted gross income over ~~\$50,000.00~~ \$55,000.00, determined by:

(i) subtracting the federal adjusted gross income of the taxpayer from ~~\$60,000.00~~ \$65,000.00;

(ii) dividing the value under subdivision (i) of this subdivision (B) by \$10,000.00; and

(iii) multiplying the value under subdivision (ii) of this subdivision (B) by the first \$10,000.00 of income received from the Civil Service Retirement System.

(C) If the federal adjusted gross income of the taxpayer is equal to or greater than ~~\$60,000.00~~ \$65,000.00, no amount of the income received from the Civil Service Retirement System shall be excluded under this section.

(2) For taxpayers whose filing status is married filing jointly:

(A) If the federal adjusted gross income of the taxpayer is less than or equal to ~~\$65,000.00~~ \$70,000.00, the first \$10,000.00 of income received from the Civil Service Retirement System shall be excluded.

(B) If the federal adjusted gross income of the taxpayer is greater than ~~\$65,000.00~~ \$70,000.00 but less than ~~\$75,000.00~~ \$80,000.00, the percentage of the first \$10,000.00 of income received from the Civil Service Retirement System to be excluded shall be proportional to the amount of the taxpayer's federal adjusted gross income over ~~\$65,000.00~~ \$70,000.00, determined by:

(i) subtracting the federal adjusted gross income of the taxpayer from ~~\$75,000.00~~ \$80,000.00;

(ii) dividing the value under subdivision (i) of this subdivision (B) by \$10,000.00; and

(iii) multiplying the value under subdivision (ii) of this subdivision (B) by the first \$10,000.00 of income received from the Civil Service Retirement System.

(C) If the federal adjusted gross income of the taxpayer is equal to or greater than ~~\$75,000.00~~ \$80,000.00, no amount of the income received from the Civil Service Retirement System shall be excluded under this section.

(c) Other contributory retirement systems; earnings not covered by Social Security. Other retirement income, except U.S. military retirement income pursuant to subsection (d) of this section, received by a taxpayer of this State shall be excluded pursuant to subsection (b) of this section as though the income were received from the Civil Service Retirement System and shall be subject to the limitations under subsection (e) of this section, provided that:

* * *

(d) U.S. military retirement income and U.S. military survivor benefit income. For taxpayers of any filing status, U.S. military retirement income, and U.S. military survivor benefit income received by an eligible beneficiary, received by a taxpayer of this State shall be excluded from taxable income under subdivision 5811(21)(B)(iv) of this chapter as follows:

(1) If the federal adjusted gross income of the taxpayer is less than or equal to \$125,000.00, all federally taxable U.S. military retirement income and survivor benefit income shall be excluded.

(2) If the federal adjusted gross income of the taxpayer is greater than \$125,000.00 but less than \$175,000.00, the percentage of federally taxable U.S. military retirement income and survivor benefit income to be excluded shall be proportional to the amount of the taxpayer's federal adjusted gross income over \$125,000.00, determined by:

(A) subtracting the federal adjusted gross income of the taxpayer from \$175,000.00;

(B) dividing the value under subdivision (A) of this subdivision (2) by \$50,000.00; and

(C) multiplying the value under subdivision (B) of this subdivision (2) by the federally taxable U.S. military retirement income and survivor benefit income received.

(3) pursuant to subsection (b) of this section as though the income were received from the Civil Service Retirement System and shall be subject to the limitations under subsection (e) of this section. If the federal adjusted gross income of the taxpayer is equal to or greater than \$175,000.00, no amount of the federally taxable U.S. military retirement income and survivor benefit income received shall be excluded under this section.

(e)(1) Requirement to elect one exclusion. A taxpayer of this State who is eligible during the taxable year for more than one of the exclusions under subsections (a), (b), and (c) of this section the Social Security income exclusion under subsection (a) of this section and any of the exclusions under subsections (b)–(d) of this section shall elect either only one of the exclusions for which the taxpayer is eligible under subsections (b)–(d) of this section or the Social Security income exclusion under subsection (a) of this section, but not both, for the taxable year. A taxpayer of this State who is eligible during the taxable year for more than one of the exclusions under subsections (b)–(d) of this section shall elect only one of the exclusions for which the taxpayer is eligible for the taxable year.

(2) A taxpayer of this State who is eligible during the taxable year for the military retirement and survivor benefit exclusion under subsection (d) of this section may elect that exclusion regardless of whether the taxpayer also elects an exclusion under subsections (a)–(c) of this section.

Sec. 4. 32 V.S.A. § 5813 is amended to read:

§ 5813. STATUTORY PURPOSES

* * *

(aa) The statutory purpose of the Vermont veteran tax credit in section 5830g of this title is to provide financial support to Vermonters who served in the U.S. uniformed services.

Sec. 5. 32 V.S.A. § 5830g is added to read:

§ 5830g. VERMONT VETERAN TAX CREDIT

(a) A resident individual or part-year resident individual who served in the uniformed services shall be entitled to a refundable credit against the tax imposed by section 5822 of this title for the taxable year.

(b) A taxpayer shall be eligible for the credit under this section provided the taxpayer has a discharge record, or other record of separation from active duty, verifying service in the uniformed services.

(c)(1) If the federal adjusted gross income of the taxpayer is less than or equal to \$25,000.00, the amount of tax credit provided under this section shall be \$250.00.

(2) If the federal adjusted gross income of the taxpayer is greater than \$25,000.00 but less than \$30,000.00, the amount of credit shall be \$250.00 less \$5.00 per \$100.00 of federal adjusted gross income exceeding \$25,000.00 of federal adjusted gross income.

(3) If the federal adjusted gross income of the taxpayer is \$30,000.00 or greater, no amount of credit shall be provided under this section.

Sec. 6. EFFECTIVE DATE

Notwithstanding 1 V.S.A. § 214, this act shall take effect retroactively on January 1, 2025 and apply to taxable years beginning on and after January 1, 2025.

and that after passage the title of the bill be amended to read: “An act relating to Vermont income tax exclusions and tax credits”

Thereupon, pending the question, Shall the Senate concur in the House proposal of amendment?, on motion of Senator Cummings, the Senate refused to concur in the House proposal of amendment and requested a Committee of Conference.

Thereupon, pursuant to the request of the Senate, the President announced the appointment of

Senator Cummings
Senator Chittenden
Senator Brock

as members of the Committee of Conference on the part of the Senate to consider the disagreeing votes of the two Houses.

Appointments Confirmed

Under suspension of the rules (and particularly, Senate Rule 93), as moved by Senator Collamore, the following Gubernatorial appointment was confirmed by the Senate, without a report given by the Committee to which it was referred and without debate:

Dingledine, L. Brooke of Randolph - Member of the Land Use Review Board - January 1, 2025 to June 30, 2025.

The following Gubernatorial appointment was confirmed by the Senate, upon a full report given by the Committee to which it was referred:

The nomination of

Valerio, Matthew of Proctor - Defender General, Office of the Defender General - March 1, 2025 to February 28, 2029.

Senator Collamore having demanded the yeas and nays, they were taken and are as follows:

Roll Call

Those Senators who voted in the affirmative were: Baruth, Beck, Bongartz, Brennan, Brock, Chittenden, Clarkson, Collamore, Douglass, Gulick, Hardy, Harrison, Hart, Heffernan, Ingalls, Lyons, Major, Mattos, Norris, Perchlik, Plunkett, Ram Hinsdale, Vyhovsky, Watson, Weeks, Westman, White, Williams.

Those Senators who voted in the negative were: None.

Those Senators absent and not voting were: Cummings, Hashim.

Was confirmed by the Senate on a roll call, Yeas 28, Nays 0.

House Concurrent Resolutions

The following joint concurrent resolutions having been placed on the consent calendar on the preceding legislative day, and no Senator having requested floor consideration as provided by the Joint Rules of the Senate and House of Representatives, were severally adopted in concurrence:

Offered by Rep. Casey,

H.C.R. 130.

House concurrent resolution commemorating the bicentennial of the 1824–1825 Farewell American tour of the Marquis de Lafayette.

Offered by Reps. Kornheiser and others,

Offered by Senators Harrison and Hashim,

H.C.R. 131.

House concurrent resolution congratulating Westgate Housing Inc. of Brattleboro on the nonprofit corporation's 25th anniversary.

Offered by Reps. Bosch and Burditt,

Offered by Senators Collamore, Weeks and Williams,

H.C.R. 132.

House concurrent resolution congratulating the West Rutland High School Golden Horde girls' basketball team on winning a fourth consecutive Division IV championship.

Offered by Reps. Burditt and Bosch,

Offered by Senators Collamore, Weeks and Williams,

H.C.R. 133.

House concurrent resolution congratulating West Rutland High School girls' basketball standout Peyton Guay and extending to her best wishes for every future success.

Offered by Reps. Marcotte and others,

H.C.R. 134.

House concurrent resolution honoring Cassandra Polhemus for her exemplary leadership of the Vermont Economic Development Authority.

Offered by Reps. Morrissey and others,

Offered by Sens. Bongartz and Plunkett,

H.C.R. 135.

House concurrent resolution honoring esteemed Bennington Rural Firefighter Timothy Burgess.

Offered by Reps. Berbeco and Tomlinson,

H.C.R. 136.

House concurrent resolution congratulating Mapenzi Selemani of Winooski on winning the 2025 Poetry Out Loud Vermont State championship and commemorating the 20th anniversary of Poetry Out Loud.

Offered by Reps. Krowinski and others,

H.C.R. 137.

House concurrent resolution celebrating the 40th anniversary of Robin's Nest Children's Center in Burlington's Old North End.

Offered by Rep. Bluemle,

H.C.R. 138.

House concurrent resolution honoring Christine J. Brock for her 52 years of dedicated public service on the staff of the Vermont Judiciary.

Offered by Reps. Burke and others,

Offered by Senators Harrison and Hashim,

H.C.R. 139.

House concurrent resolution congratulating the Brattleboro Area Farmers' Market on its 50th anniversary.

Offered by Reps. Morrissey and others,

Offered by Sens. Bongartz and Plunkett,

H.C.R. 140.

House concurrent resolution commemorating the 250th anniversary of the U.S. Army and honoring the U.S. Army veterans in residence at the Vermont Veterans' Home.

Adjournment

On motion of Senator Baruth, the Senate adjourned, to reconvene on Tuesday, May 13, 2025, at nine o'clock and thirty minutes in the forenoon pursuant to J.R.S. 25.