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H.955

Senators Ram Hinsdale and Chittenden move that the report of the Committee on Finance be amended in Sec. 58, 32 V.S.A. § 4152a, in subsection (c), by striking out subdivision (4) in its entirety and inserting in lieu thereof a new subdivision (4) to read as follows:

(4)(A) “Long-term rental” means a dwelling unit for which the owner will be required to provide a landlord certificate pursuant to section 6069 of this title, provided a dwelling unit shall not be considered a long-term rental if the Commissioner determines there is no bona fide landlord-tenant relationship between the parties. To make this determination, the Commissioner may consider whether the landlord and tenant are related parties, whether the landlord charges the tenant fair market rent, whether the landlord is an entity with a business purpose other than the avoidance of tax, and any other factor the Commissioner deems relevant.

(B) “Long-term rental” also means a dwelling unit used by an employer to house the employer’s employees for at least six calendar months, which need not be consecutive, in the current calendar year. As used in this section, “employee” means an individual who is reported by an employer for purposes of complying with Vermont unemployment compensation law pursuant to 21 V.S.A. chapter 17 or a farm employee as defined by 9 V.S.A.

- 1 § 4469a(a)(1), without regard for whether the farm employee is reported
- 2 pursuant to 21 V.S.A. chapter 17.