

1 H.33

2 Introduced by Representative Harrison of Chittenden

3 Referred to Committee on

4 Date:

5 Subject: Salaries and fees; General Assembly; members; meals and lodging
6 expenses; accountable plan

7 Statement of purpose of bill as introduced: This bill proposes to allow
8 members of the General Assembly to choose whether to receive their payments
9 for meals and lodging expenses as an allowance, which may be treated as
10 income subject to tax for federal and State income tax purposes, or as
11 reimbursement of actual expenses, which may be excluded from income for
12 federal and State income tax purposes.

13 An act relating to allowing legislators to elect taxable or nontaxable meals
14 and lodging expense reimbursement

15 It is hereby enacted by the General Assembly of the State of Vermont:

16 Sec. 1. 32 V.S.A. § 1052 is amended to read:

17 § 1052. MEMBERS OF THE GENERAL ASSEMBLY; COMPENSATION
18 AND EXPENSE REIMBURSEMENT

19 (a) Compensation.

20 * * *

1 (b) Expenses. During any session of the General Assembly, each member
2 is entitled to receive an allowance for or reimbursement of expenses as
3 ~~follows:~~ set forth in this subsection.

4 (1) Mileage reimbursement. ~~Reimbursement~~ Each member shall receive
5 reimbursement in an amount equal to the actual mileage traveled for each day
6 of session in which the member travels between Montpelier and the member's
7 home or from Montpelier or from the member's home to another site on
8 officially sanctioned legislative business. Reimbursement of actual mileage
9 traveled under this subdivision shall be at the rate per mile determined by the
10 federal Office of Government-wide Policy and published in the Federal
11 Register for the year of the session.

12 (2) Meals ~~and lodging allowance.~~ Each member shall receive either a
13 meals allowance or reimbursement of actual meals expenses. Each member
14 shall inform the Office of Legislative Operations of the member's choice of a
15 meals allowance or meals expense reimbursement prior to the beginning of
16 each biennium, and the member's choice shall remain in effect through the
17 remainder of the biennium unless the member notifies the Office that the
18 member wishes to make a change.

19 (A) Meals allowance. ~~And~~ A member who elects to receive a meals
20 allowance ~~is~~ shall receive an amount equal to the daily amount for meals ~~and~~
21 lodging determined for Montpelier, Vermont, by the federal Office of

1 Government-wide Policy and published in the Federal Register for the year of
2 the session; for each day the House in which the member serves shall sit.

3 (B) Meals reimbursement. A member who elects to receive
4 reimbursement of expenses shall receive reimbursement equal to the actual
5 amounts expended by the member for meals for each day that the House in
6 which the member serves shall sit, as well as meals for the night preceding the
7 first legislative day of each week during the legislative session. The amount of
8 the daily reimbursement available pursuant to this subdivision shall not exceed
9 the daily amount for meals determined for Montpelier, Vermont, by the federal
10 Office of Government-wide Policy and published in the Federal Register for
11 the year of the session. The member shall provide meal receipts or otherwise
12 substantiate the amounts expended to the Office of Legislative Operations in
13 the form and manner prescribed by the Director of Legislative Operations.

14 (3) Lodging. Each member shall receive either a lodging allowance or
15 reimbursement of actual lodging expenses. Each member shall inform the
16 Office of Legislative Operations of the member's choice of a lodging
17 allowance or lodging expense reimbursement prior to the beginning of each
18 biennium, and the member's choice shall remain in effect through the
19 remainder of the biennium unless the member notifies the Office that the
20 member wishes to make a change.

1 (A) Lodging allowance. A member who elects to receive a lodging
2 allowance shall receive an amount equal to the daily amount for lodging
3 determined for Montpelier, Vermont, by the federal Office of Government-
4 wide Policy and published in the Federal Register for the year of the session
5 for each day the House in which the member serves shall sit.

6 (B) Lodging reimbursement. A member who elects to receive
7 reimbursement of expenses shall receive reimbursement equal to the actual
8 amounts expended by the member for lodging for each day that the House in
9 which the member serves shall sit, as well as lodging for the night preceding
10 the first legislative day of each week during the legislative session. The
11 amount of the daily reimbursement available pursuant to this subdivision shall
12 not exceed the daily amount for lodging determined for Montpelier, Vermont,
13 by the federal Office of Government-wide Policy and published in the Federal
14 Register for the year of the session. The member shall provide lodging
15 receipts or otherwise substantiate the amounts expended to the Office of
16 Legislative Operations in the form and manner prescribed by the Director of
17 Legislative Operations.

18 (4) Absences. If a member is absent for reasons other than sickness or
19 legislative business for one or more entire days while the house in which the
20 member sits is in session, the member shall notify the Office of Legislative

1 Operations of that absence, and expenses received shall not include the amount
2 that the legislator specifies was not incurred during the period of that absence.

3 (c) ~~For attending a meeting of the Joint Fiscal Committee when a member~~
4 ~~is not receiving compensation as a member of the General Assembly, a~~
5 ~~member of the Joint Fiscal Committee shall be entitled to the same per diem~~
6 ~~compensation and reimbursement for necessary expenses as provided members~~
7 ~~of the General Assembly for attendance at sessions of the General Assembly.~~

8 [Repealed.]

9 (d) Death of a member. If a member of the General Assembly dies while
10 the General Assembly is in session, the estate of the deceased member shall be
11 entitled to receive compensation for the entire pay period in which the death
12 occurred.

13 Sec. 2. EFFECTIVE DATE

14 This act shall take effect on January 1, 2024 and shall apply to taxable years
15 beginning on and after January 1, 2024.