

1 H.49

2 Introduced by Representative Gilbert of Fairfax

3 Referred to Committee on

4 Date:

5 Subject: Taxation; property tax; income sensitivity; household income

6 Statement of purpose: This bill proposes to exempt up to \$25,000.00 in
7 income earned by a child under the age of 26 from the calculation of household
8 income for purposes of income sensitivity.

9 An act relating to the calculation of household income for purposes of
10 income sensitivity

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

12 Sec. 1. 32 V.S.A. § 6061(5)(C) is amended to read:

13 (C) without the inclusion of: any gifts from nongovernmental sources
14 other than those described in subdivision (B) of this subdivision (5); surplus
15 food or other relief in kind supplied by a governmental agency; or the first
16 ~~\$6,500.00 of income earned by a full-time student who qualifies as a~~
17 ~~dependent of the claimant under the federal Internal Revenue Code~~ \$25,000.00
18 of earned income of the claimant's child if such child was under the age of 26
19 during the entire taxable year; the first \$6,500.00 of income received by a
20 person who qualifies as a dependent of the claimant under the Internal

1 Revenue Code and who is the claimant's parent or disabled adult child; or
2 payments made by the state pursuant to chapters 49 and 55 of Title 33 for
3 foster care, or payments made by the state or an agency designated in
4 18 V.S.A. § 8907 for adult foster care or to a family for the support of an
5 eligible person with a developmental disability. If the commissioner
6 determines, upon application by the claimant, that a person resides with a
7 claimant who is disabled or was at least 62 years of age as of the end of the
8 year preceding the claim, for the primary purpose of providing attendant care
9 services (as defined in 33 V.S.A. § 6321) or homemaker or companionship
10 services, with or without compensation, which allow the claimant to remain in
11 his or her home or avoid institutionalization, the commissioner shall exclude
12 that person's modified adjusted gross income from the claimant's household
13 income. The commissioner may require that a certificate in a form satisfactory
14 to the commissioner be submitted which supports the claim;

15 Sec. 2. EFFECTIVE DATE

16 This act shall take effect on January 1, 2012.