

1 H.348

2 Introduced by Representative Stevens of Waterbury

3 Referred to Committee on

4 Date:

5 Subject: Taxation; property tax; exemption; prekindergarten and child care  
6 providers

7 Statement of purpose of bill as introduced: This bill proposes to exempt  
8 property owned by certain prekindergarten and child care providers from  
9 property taxation.

10 An act relating to a property tax exemption for prekindergarten and child  
11 care providers

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

13 Sec. 1. 32 V.S.A. § 3802 is amended to read:

14 § 3802. PROPERTY TAX

15 The following property shall be exempt from taxation:

16 \* \* \*

17 (19) Real and personal property owned by a prequalified private  
18 provider of prekindergarten education and used to provide prekindergarten  
19 education as defined by 16 V.S.A. § 829 or child care services as defined by  
20 33 V.S.A. § 3511(4).

1 Sec. 2. 32 V.S.A. § 3802(20) is added to read:

2 (20) Real and personal property to the extent of \$40,000.00 of appraised  
3 nonhomestead value owned by a child care provider as defined by 33 V.S.A.  
4 § 3511(3) and used to provide child care services as defined by 33 V.S.A.  
5 § 3511(4).

6 Sec. 3. 32 V.S.A. § 3800(n) is added to read:

7 (n) The statutory purpose of the exemption for prequalified private  
8 providers of prekindergarten education in subdivision 3802(19) of this title is  
9 to lower the operating costs of providing prekindergarten education services to  
10 families and children throughout Vermont.

11 Sec. 4. 32 V.S.A. § 3800(n) is amended to read:

12 (n) The statutory purpose of the ~~exemption~~ exemptions for prequalified  
13 private providers of prekindergarten education and child care providers in  
14 ~~subdivision~~ subdivisions 3802(19) and (20) of this title is to lower the  
15 operating costs of providing prekindergarten education and child care services  
16 to families and children throughout Vermont.

17 Sec. 5. EFFECTIVE DATES

18 (a) This section and Secs. 1 and 3 (prekindergarten provider property tax  
19 exemption) shall take effect on July 1, 2021.

20 (b) Secs. 2 and 4 (child care provider property tax exemption) shall take  
21 effect on July 1, 2022.