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H.445

Introduced by Representatives Macaig of Williston, Christie of Hartford,
Kitzmiller of Montpelier, Lenes of Shelburne, Lippert of
Hinesburg, Martin of Springfield, McCullough of Williston,
McFaun of Barre Town, Partridge of Windham, Smith of New
Haven, Spengler of Colchester, Stevens of Waterbury,
Wizowaty of Burlington, and Yantachka of Charlotte

Referred to Committee on

Date:

Subject: Taxation; property taxes; delinquent penalty

Statement of purpose of bill as introduced: This bill proposes to repeal the
delinquent property tax penalty.

An act relating to the repeal of the delinquent property tax penalty

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

Sec. 1. 24 V.S.A. § 1530 is amended to read:

§ 1530. COMPENSATION

~~If a municipality votes to~~ A municipality shall pay a salary or other
compensation for collecting taxes ~~in lieu of fees~~ and shall not allow assessment
of delinquent property tax commissions, the latter shall be turned in to the
~~municipal treasurer at least once a month.~~

1 Sec. 2. 32 V.S.A. § 1674 is amended to read:

2 § 1674. DELINQUENT TAX ~~COMMISSION AND COLLECTION COSTS~~
3 COMPENSATION

4 The fees ~~and penalties~~ collected by collectors of taxes shall be as follows:

5 (1) Where a municipality does not vote to collect its taxes by its
6 treasurer, the municipality shall pay a salary or other compensation to the
7 collector; and the collector shall not tax or collect ~~of~~ from the taxpayer any
8 ~~commission or fees~~ on taxes paid within the time established in the notice
9 required by section 4772 of this title.

10 (2) ~~On all taxes collected after the expiration of the time established in~~
11 ~~the notice required by section 4772 or 4792 of this title, the collector may~~
12 ~~charge and collect from the taxpayer a commission of eight percent on the~~
13 ~~amount of the tax, unless a municipality votes otherwise pursuant to~~
14 ~~subdivision (3) of this section. [Repealed.]~~

15 (3) ~~For all taxes collected after the expiration of the time established in~~
16 ~~the notice required by section 4772 or 4792 of this title, voters of a~~
17 ~~municipality may adopt by a majority vote of the municipality's members~~
18 ~~present and voting at an annual or special meeting:~~

19 (A) ~~The percent of the amount of the tax collected that shall be~~
20 ~~charged as a commission, provided that the adopted percent does not exceed~~
21 ~~eight percent.~~

1 ~~(B) A grace period or graduated commission schedule for taxes paid~~
2 ~~within a defined time frame after the established time of payment. [Repealed.]~~

3 (4) Whenever it is necessary to levy on persons or personal estate, the
4 collector shall be allowed to tax and collect from the taxpayer, as further
5 compensation, such fees as sheriffs are allowed for levying executions.

6 Sec. 3. EFFECTIVE DATE

7 This act shall take effect on January 1, 2014 and shall be effective for any
8 delinquency on a tax bill issued in year 2014 and after.