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H.592

Introduced by Representatives Peterson of Clarendon, Hango of Berkshire,
Harrison of Chittenden, and Wilson of Lyndon

Referred to Committee on

Date:

Subject: Taxation; personal income tax; taxable income; exclusion of income
from school sports officials; sales and use tax; sales tax exemption for
school sports officials

Statement of purpose of bill as introduced: This bill proposes to exclude from
taxable income the income received for officiating school sporting events and
to create a sales tax exemption for tangible personal property used by officials
in school sporting events.

An act relating to tax benefits for school sports officiating

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

Sec. 1. 32 V.S.A. § 5811(21) is amended to read:

(21) “Taxable income” means, in the case of an individual, federal
adjusted gross income determined without regard to 26 U.S.C. § 168(k) and:

* * *

(B) decreased by the following items of income (to the extent such
income is included in federal adjusted gross income):

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(v) the amount of any federal deduction or credit that the taxpayer would have been allowed for the cultivation, testing, processing, or sale of cannabis or cannabis products as authorized under 7 V.S.A. chapter 33 or 37, but for 26 U.S.C. § 280E; ~~and~~

(vi) the amount of interest paid by a qualified resident taxpayer during the taxable year on a qualified education loan for the costs of attendance at an eligible educational institution; and

(vii) income received relating to officiating a grades K–12 school athletic event sponsored by the Vermont Principals’ Association; and

* * *

Sec. 2. 32 V.S.A. § 5813(aa) is added to read:

(aa) The statutory purpose of the exclusion from income of income received for officiating at school athletic events in subdivision 5811(21)(B)(vii) of this title is to assist with recruiting and retaining school sports officials.

Sec. 3. 32 V.S.A. § 9742 is amended to read:

§ 9742. TRANSACTIONS NOT COVERED

This chapter shall not cover the following transactions:

* * *

1 (9) the use of waste wood for fuel by a manufacturer in its business,
2 where the waste wood resulted from the manufacturing operations of the
3 manufacturer, and where such wood was purchased by the manufacturer under
4 a claim of the manufacturing exemption provided by subdivision 9741(14) of
5 this title or was grown by such manufacturer; and the giving away without
6 charge of such waste wood by such manufacturer; ~~and~~

7 (10) the sale of telecommunications service to an affiliate of the
8 telecommunications provider; and

9 (11) the sale of tangible personal property to school sports officials for
10 use in officiating a grades K–12 school athletic event.

11 Sec. 4. EFFECTIVE DATES

12 (a) This section and Sec. 3 (sales tax exemption) shall take effect on
13 passage.

14 (b) Notwithstanding 1 V.S.A. § 214, Sec. 1 (exclusion of income) and Sec.
15 2 (statutory purpose) shall take effect retroactively on January 1, 2024 and
16 apply to taxable years on and after January 1, 2024.