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H.735

Introduced by Representatives Bissonnette of Winooski, Gonzalez of
Winooski, and Russell of Rutland City

Referred to Committee on

Date:

Subject: Taxation; statewide education property tax; exemptions

Statement of purpose of bill as introduced: This bill proposes to create an
exemption from the statewide education property tax for certain municipally
owned parking areas.

An act relating to creating an exemption from the statewide education
property tax for certain municipally owned parking areas

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

Sec. 1. 32 V.S.A. § 5401(10)(F) is amended to read:

(F) Property owned by a municipality which is located within that
municipality and which is used for municipal purposes including the provision
of utility services and including off-street parking built, owned, and managed
by a municipality in a designated center as defined in 24 V.S.A. chapter 76A.
For the purpose of this section, public use of municipal parking may include
the leasing of spaces to multiple commercial tenants, provided a portion of the

1 garage parking spaces is open to the general public during evenings and
2 weekends.

3 Sec. 2. EFFECTIVE DATE

4 This act shall take effect on July 1, 2016 and apply to grand lists lodged for
5 fiscal year 2018 and after.