

1 H.514

2 Introduced by Committee on Agriculture and Forest Products

3 Date:

4 Subject: Taxation; withholding; agricultural workers

5 Statement of purpose of bill as introduced: This bill proposes to exempt
6 employers and employees from liability for income taxes and withholding
7 requirements for payments made to agricultural workers under an H-2A visa
8 prior to 2012.

9 An act relating to the tax liability of certain agricultural workers and
10 employers

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

12 Sec. 1. H-2A PAYMENTS

13 The Department of Taxes shall not enforce the provisions of 32 V.S.A.
14 chapter 151, including any associated penalties or interest, for any person who
15 received payments while working under an H-2A temporary agricultural visa
16 for any return period prior to December 31, 2011. The Department of Taxes
17 shall also not enforce the provisions of 32 V.S.A. chapter 151, subchapter 4,
18 including any associated penalties or interest, for any person who fails to
19 withhold taxes for payments made to an employee under an H-2A temporary
20 agricultural visa for any return period prior to December 31, 2011. Any

1 liability, interest, or penalty imposed for a return period specified in this
2 section shall be refunded upon request, provided the person provides
3 documentation of his or her claim to the satisfaction of the Commissioner of
4 Taxes.

5 Sec. 2. EFFECTIVE DATE

6 This act shall take effect on passage.