

1 H.670

2 Introduced by Representative Fagan of Rutland City

3 Referred to Committee on

4 Date:

5 Subject: Taxation; meals and room tax; definitions; home for the aged

6 Statement of purpose: This bill proposes to clarify the types of facilities for
7 elderly or disabled citizens that are subject to Vermont's meals and room tax.

8 An act relating to the types of facilities for elderly or disabled citizens
9 subject to Vermont's meals and room tax

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

11 Sec. 1. 32 V.S.A. § 9202(3) is amended to read:

12 (3) "Hotel" means an establishment which holds itself out to the public
13 by offering sleeping accommodations for a consideration, whether or not the
14 major portion of its operating receipts is derived therefrom and whether or not
15 the sleeping accommodations are offered to the public by the owner or
16 proprietor or lessee, sublessee, mortgagee, licensee, or any other person or the
17 agent of any of the foregoing. The term includes ~~but is not limited to~~, inns,
18 motels, tourist homes and cabins, ski dormitories, ski lodges, lodging homes,
19 rooming houses, furnished-room houses, boarding houses, and private clubs, as
20 well as any building or structure or part thereof to the extent to which any such

1 building or structure or part thereof in fact is held out to the public by offering
2 sleeping accommodations for a consideration. The term shall not include the
3 following:

4 (A) a hospital, licensed under 18 V.S.A. chapter 43 ~~of Title 18~~, or a
5 ~~sanatorium, convalescent home, nursing home, or a home for the aged~~
6 residential care home, assisted living residence, home for the terminally ill,
7 therapeutic community residence as defined pursuant to 33 V.S.A. chapter 71,
8 or independent living facility;

9 * * *

10 Sec. 2. 32 V.S.A. § 9202(10)(D)(ii)(IV) is amended to read:

11 (IV) prepared by the employees thereof and served in any
12 hospital licensed under 18 V.S.A. chapter 43 ~~of Title 18~~, or a ~~sanatorium,~~
13 ~~convalescent home, nursing home or home for the aged,~~ residential care home,
14 assisted living residence, home for the terminally ill, therapeutic community
15 residence as defined pursuant to 33 V.S.A. chapter 71, or independent living
16 facility;

17 Sec. 3. 32 V.S.A. § 9202(18) is added to read:

18 (18) “Independent living facility” means a congregate living
19 environment, however named, for profit or otherwise, that provides to residents
20 who are age 55 and older or disabled pursuant to a written agreement housing,
21 property maintenance, regular housekeeping services, utilities, transportation

1 services, and at least one meal per day, and one or more of the following
2 services: laundry, wellness programs, recreational and social activities,
3 personal assistance, emergency services, or security services.

4 Sec. 4. EFFECTIVE DATE

5 This act shall take effect on passage and apply retroactively to January 1,
6 2004.