

1 S.88

2 Introduced by Senator Mazza

3 Referred to Committee on

4 Date:

5 Subject: Municipal government; municipal charters; Town of South Hero;
6 adoption

7 Statement of purpose of bill as introduced: This bill proposes to enact the
8 charter of the Town of South Hero to authorize the Town to adopt a local
9 option tax.

10 An act relating to the charter of the Town of South Hero

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

12 Sec. 1. CHARTER ADOPTION APPROVAL

13 (a) The General Assembly approves the adoption of the charter of the
14 Town of South Hero as set forth in this act.

15 (b) The General Assembly approves the local option tax proposed by the
16 Town and authorizes the assessment of that tax as approved by the voters. On
17 March 1, 2022, the voters of the Town of South Hero approved the adoption of
18 a local option tax. The question on the ballot was: "Shall the Town of South
19 Hero assess a one percent (1%) tax on meals and alcoholic beverages pursuant
20 to Vermont Statute 24 V.S.A. § 138(b)? Such revenues will be expended for

1 municipal recreation and park facilities and Town structures per 24 V.S.A.
2 § 138(d)(1).”

3 Sec. 2. 24 App. V.S.A. chapter 148 is added to read:

4 CHAPTER 148. TOWN OF SOUTH HERO

5 § 1. LOCAL OPTION TAX

6 Notwithstanding the requirements of 1 V.S.A. § 138(a), the Town of South
7 Hero is authorized to adopt a local option tax pursuant to 1 V.S.A. § 138.

8 Sec. 3. EFFECTIVE DATE

9 This act shall take effect on passage.