

1 S.101

2 Introduced by Senator McCormack

3 Referred to Committee on

4 Date:

5 Subject: Taxation; property taxes; delinquent tax penalties; repeal; municipal  
6 government; finances, accounts, and audits

7 Statement of purpose: This bill proposes to repeal the delinquent property tax  
8 penalty.

9 An act relating to repeal of delinquent property tax penalty

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

11 Sec. 1. 24 V.S.A. § 1530 is amended to read:

12 § 1530. COMPENSATION

13 ~~If a municipality votes to~~ A municipality shall pay a salary or other  
14 compensation for collecting taxes ~~in lieu of fees~~ and shall not allow assessment  
15 of delinquent property tax commissions, the latter shall be turned in to the  
16 ~~municipal treasurer at least once a month.~~

17 Sec. 2. 32 V.S.A. § 1674 is amended to read:

18 § 1674. DELINQUENT TAX ~~COMMISSION AND~~ COLLECTION

19 COSTS FEES

20 The fees ~~and penalties~~ collected by collectors of taxes shall be as follows:

1           (1) Where a municipality does not vote to collect its taxes by its  
2 treasurer, the municipality shall pay a salary or other compensation to the  
3 collector; and the collector shall not tax or collect ~~of~~ from the taxpayer any  
4 ~~commission or~~ fees on taxes paid within the time established in the notice  
5 required by section 4772 of this title.

6           (2) ~~On all taxes collected after the expiration of the time established in~~  
7 ~~the notice required by section 4772 or 4792 of this title, the collector may~~  
8 ~~charge and collect from the taxpayer a commission of eight percent on the~~  
9 ~~amount of the tax, unless a municipality votes otherwise pursuant to~~  
10 ~~subdivision (3) of this section.~~

11           (3) ~~For all taxes collected after the expiration of the time established in~~  
12 ~~the notice required by section 4772 or 4792 of this title, voters of a~~  
13 ~~municipality may adopt by a majority vote of the municipality's members~~  
14 ~~present and voting at an annual or special meeting:~~

15           (A) ~~The percent of the amount of the tax collected that shall be~~  
16 ~~charged as a commission, provided that the adopted percent does not exceed~~  
17 ~~eight percent.~~

18           (B) ~~A grace period or graduated commission schedule for taxes paid~~  
19 ~~within a defined time frame after the established time of payment.~~

1           (4) Whenever it is necessary to levy on persons or personal estate, the  
2 collector shall be allowed to tax and collect from the taxpayer, as further  
3 compensation, such fees as sheriffs are allowed for levying executions.

4       Sec. 3. EFFECTIVE DATE

5           This act shall take effect on January 1, 2010 and shall be effective for any  
6 delinquency on a tax bill issued in year 2010 and after.