

NO. 68. AN ACT RELATING TO EDUCATION FUNDING.

(H.480)

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

*** * * PART II. HOMESTEAD TAX ADJUSTMENT * * ***

Sec. 7. 32 V.S.A. § 6061(3) and (7) are amended and (11) is added to read:

(3) “Household” means, for any individual and for any taxable year, the individual and such other persons as resided with the individual in the homestead at any time during the taxable year. A person who is not related to any member of the household and who is residing in the household under a written homesharing agreement pursuant to a nonprofit homesharing program or a person residing in a household who is hired as a bona fide employee to provide personal care to a member of the household and who is not related to the person for whom the care is provided shall not be considered to be a member of the household.

(7) “Rent constituting property taxes” means for any homestead and for any taxable year, at the claimant’s option, (A) 21 percent of the gross rent or (B) that portion of the gross rent which equals the property tax assessed for payment in the calendar year allocable to the claimant’s rental unit for the period rented by the claimant. “Gross rent” means the rent actually paid during the taxable year by the individual or other members of the household solely for the right of occupancy of the homestead during the taxable year. If a claimant’s rent is government-subsidized, the property tax allocable to the claimant’s rental unit shall be reduced in the same proportion as the rent is reduced by the subsidy. “Rent constituting property taxes” shall not include payments made under a

written homesharing agreement pursuant to a nonprofit homesharing program, or
payments for a room in a nursing home in any month for which Medicaid payments have
been made on behalf of the claimant to the nursing home for room charges.

Approved: June 18, 2003

(4) Secs. 7-14, relating to homestead tax adjustments, shall take effect January 1,
2004, and shall apply to claims filed in 2004 and after; except Sec. 11, relating to per-
acre adjustment legislative intent, shall take effect upon passage.