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**Act No. 90 (H.556). Taxation; property tax; exemption; Vermont-recognized Native American tribes**

**An act relating to exempting property owned by Vermont-recognized Native American tribes from property tax**

This act creates a statewide education property tax and municipal property tax exemption for real and personal property that is owned by a Vermont-recognized Native American tribe or owned by a nonprofit organization. To be eligible for the exemption, the nonprofit organization that owns the property must be organized for the tribe's benefit and controlled by the tribe, and the property must be used for purposes of the tribe and cannot be leased or rented for profit.

Effective Date: July 1, 2022