

Journal of the House

Thursday, April 15, 2021

At one o'clock and fifteen minutes in the afternoon the Speaker called the House to order.

Devotional Exercises

A moment of silence was held in lieu of a devotional.

Committee Bill Introduced; Referred to Appropriations

H. 449

By the Committee on Government Operations

House bill, entitled

An act relating to the membership and duties of the Vermont Pension Investment Commission and the creation of the Pension Benefits, Design, and Funding Task Force

Pending appearance on the Calendar for Notice, and pursuant to Rule 35(a), carrying an appropriation, was referred to the Committee on Appropriations.

Committee Relieved of Consideration and Bill Committed to Other Committee

H. 265

Rep. Hooper of Montpelier moved that the Committee on Appropriations be relieved of House bill, entitled

An act relating to the Office of the Child Advocate

And that the bill be recommitted to the Committee on Human Services, which was agreed to.

Second Reading; Amendment Substituted; Consideration Interrupted

H. 175

Rep. Morris of Springfield for the Committee on Natural Resources, Fish, and Wildlife, to which had been referred House bill, entitled

An act relating to the beverage container redemption system

Reported in favor of its passage when amended as follows:

In Sec. 3, effective date, by striking out “2021” and inserting in lieu thereof “2022”

Rep. Ode of Burlington, for the Committee on Ways and Means, recommended that the bill ought to pass when amended as recommended by the Committee on Natural Resources, Fish, and Wildlife and when further amended in Sec. 1, 10 V.S.A. chapter 53, as follows:

First: In section 1521, in subdivision (1), after “intended for human consumption, except for milk,” and before the period by striking out “rice milk, soy milk, almond milk, hemp seed milk, and dairy products” and inserting in lieu thereof “dairy products, and plant-based milk”

Second: In section 1521, by striking out subdivision (3) in its entirety and inserting in lieu thereof the following:

(3) “Container” means the individual, separate, bottle, can, jar, or carton composed of glass, metal, paper, plastic, or any combination of those materials and containing a consumer product. This definition ~~shall~~ does not include:

(A) containers made of biodegradable material; or

(B) containers made of material that is not readily recyclable in the State as determined by the Secretary of Natural Resources.

Third: In section 1521, by adding a subdivision (11) to read as follows:

(11) “Plant-based milk” means a liquid intended for human consumption that consists of plant material suspended in water that imitates dairy milk and designates the plant-based milk as the first ingredient in the ingredient list on the container’s label.

Fourth: In section 1522, in subdivision (a), in the first sentence, after “of not less than” and before “cents shall be paid,” by striking out “five ten” and inserting in lieu thereof “five”

The bill having appeared on the Calendar one day for Notice, was taken up and read the second time.

Rep. Bartholomew of Hartland moved to substitute a recommendation of amendment for the recommendation of amendment of the Committee on Ways and Means by recommending that the bill be amended in Sec. 1, 10 V.S.A. chapter 53, as follows:

First: In section 1521, in subdivision (1), after “intended for human consumption, except for milk,” and before the period by striking out “rice milk, soy milk, almond milk, hemp seed milk, and dairy products” and inserting in lieu thereof “dairy products, and plant-based beverages”

Second: In section 1521, by striking out subdivision (3) in its entirety and inserting in lieu thereof the following:

(3) “Container” means the individual, separate, bottle, can, jar, or carton composed of glass, metal, paper, plastic, or any combination of those materials and containing a consumer product. This definition ~~shall~~ does not include:

(A) containers made of biodegradable material; or

(B) containers made of material that is not readily recyclable in the State as determined by the Secretary of Natural Resources.

Third: In section 1521, by adding a subdivision (11) to read as follows:

(11) “Plant-based beverage” means a liquid intended for human consumption that imitates dairy milk, consists of plant material suspended in water, and the primary protein source in the beverage is from plant material or a derivative of plant materials. Plant-based beverages include beverages made from rice, soy, nuts, oats, and hemp.

Fourth: In section 1522, in subdivision (a), in the first sentence, after “of not less than” and before “cents shall be paid,” by striking out “~~five ten~~” and inserting in lieu thereof “five”

Which was agreed to.

Rep. Squirrell of Underhill, for the Committee on Appropriations, recommended that the bill ought to pass when amended by adding a Sec. 2a to read as follows:

Sec. 2a. APPROPRIATIONS; ANR TRANSITION; EXPANDED

BEVERAGE CONTAINER REDEMPTION

(a) Prior to deposit of the abandoned beverage container deposits into the Clean Water Fund under 10 V.S.A. § 1388 in fiscal year 2022, the Commissioner of Taxes shall deposit into the General Fund the first \$18,000.00 of the abandoned beverage container deposits remitted to the State under 10 V.S.A. § 1530.

(b) In fiscal year 2022, \$18,000.00 is appropriated to the Agency of Natural Resources from the General Fund for the purposes of conducting information technology upgrades in order to implement expansion of the beverage container redemption system under Sec. 1 of this act.

Recess

At two o'clock and ten minutes in the afternoon, the Speaker declared a recess until the fall of the gavel.

At two o'clock and twelve minutes in the afternoon, the Speaker called the House to order.

Consideration Resumed; Bill Amended; Third Reading Ordered**H. 175**

Consideration resumed on House bill, entitled

An act relating to the beverage container redemption system

Thereupon, the report of the Committee on Natural Resources, Fish, and Wildlife was agreed to; the bill was amended as recommended by the Committee on Ways and Means, as substituted; then the bill was amended as recommended by the Committee on Appropriations.

Reps. Marcotte of Coventry, Brennan of Cochester, and Gregoire of Fairfield moved to amend the bill by adding a Sec. 1a to read as follows:

Sec. 1a. 10 V.S.A. § 1523 is amended to read:

§ 1523. ACCEPTANCE OF BEVERAGE CONTAINERS

(a) Except as provided in section 1522 of this title:

~~(1) A retailer shall not refuse to accept from any person any empty beverage containers, labeled in accordance with section 1524 of this title, of the kind, size, and brand sold by the retailer, or refuse to pay to that person the refund value of a beverage container as established by section 1522 of this title, except as provided in subsection (b) of this section.~~

~~(2) A manufacturer or distributor may not refuse to pick up from a retailer that sells its product or a person operating a certified redemption center any empty beverage containers, labeled in accordance with section 1524 of this title, of the kind, size, and brand sold by the manufacturer or distributor, or refuse to pay the retailer or a person operating a redemption center the refund value of a beverage container as established by section 1522 of this title.~~

~~(b) A retailer, with the prior approval of the Secretary, may refuse to redeem beverage containers if a redemption center or centers are established that serve the public need.~~

(c) A retailer or a person operating a redemption center may refuse to redeem beverage containers that are not clean, or are broken, and shall not redeem beverage containers that are not labeled in accordance with section 1524 of this title.

(d)-(f) [Repealed.]

Pending the question, Shall the bill be amended as offered by Rep. Marcotte of Coventry and others?, **Rep. Harrison of Chittenden** demanded the Yeas and Nays, which demand was sustained by the Constitutional number. The

Clerk proceeded to call the roll and the question, Shall the bill be amended as offered by Rep. Marcotte of Coventry and others?, was decided in the negative. Yeas, 64. Nays, 79.

Those who voted in the affirmative are:

Achey of Middletown	Helm of Fair Haven	Palasik of Milton
Springs	Higley of Lowell	Parsons of Newbury
Arrison of Weathersfield	Jerome of Brandon	Pearl of Danville
Batchelor of Derby	Kimbell of Woodstock	Rogers of Waterville
Beck of St. Johnsbury	LaClair of Barre Town	Rosenquist of Georgia
Brennan of Colchester	Lefebvre of Newark	Savage of Swanton
Burditt of West Rutland	Lefebvre of Orange	Scheuermann of Stowe
Canfield of Fair Haven	Leffler of Enosburgh	Shaw of Pittsford
Coffey of Guilford	Marcotte of Coventry	Sibilia of Dover
Corcoran of Bennington	Martel of Waterford	Sims of Craftsbury
Cupoli of Rutland City	Mattos of Milton	Smith of Derby
Dickinson of St. Albans Town	McCoy of Poultney	Smith of New Haven
Donahue of Northfield	McFaun of Barre Town	Strong of Albany
Donnally of Hyde Park	Morgan, L. of Milton	Sullivan of Dorset
Fagan of Rutland City	Morgan, M. of Milton	Surprenant of Barnard
Feltus of Lyndon	Morrissey of Bennington	Terenzini of Rutland Town
Goslant of Northfield	Murphy of Fairfax	Till of Jericho
Graham of Williamstown	Norris of Sheldon	Toof of St. Albans Town
Gregoire of Fairfield *	Norris of Shoreham	White of Bethel
Hango of Berkshire	Noyes of Wolcott	Williams of Granby
Harrison of Chittenden	Page of Newport City	Wood of Waterbury
	Pajala of Londonderry	Yacovone of Morristown

Those who voted in the negative are:

Ancel of Calais	Dolan of Waitsfield	Nicoll of Ludlow
Anthony of Barre City	Durfee of Shaftsbury	Nigro of Bennington
Austin of Colchester	Elder of Starksboro	Notte of Rutland City
Bartholomew of Hartland	Emmons of Springfield	O'Brien of Tunbridge
Birong of Vergennes	Gannon of Wilmington	Ode of Burlington
Black of Essex	Goldman of Rockingham *	Partridge of Windham
Bluemle of Burlington	Grad of Moretown	Patt of Worcester
Bock of Chester	Hooper of Montpelier	Pugh of South Burlington
Bongartz of Manchester	Hooper of Randolph	Rachelson of Burlington
Bos-Lun of Westminster	Hooper of Burlington	Redmond of Essex
Brady of Williston	Houghton of Essex	Satcowitz of Randolph
Briglin of Thetford	Howard of Rutland City	Scheu of Middlebury
Brown of Richmond	James of Manchester	Sheldon of Middlebury
Brownell of Pownal	Jessup of Middlesex	Small of Winooski
Brumsted of Shelburne	Killackey of South Burlington	Squirrell of Underhill
Burke of Brattleboro	Kornheiser of Brattleboro	Stebbins of Burlington
Burrows of West Windsor	LaLonde of South Burlington	Stevens of Waterbury
Campbell of St. Johnsbury	Lanpher of Vergennes	Taylor of Colchester
Chase of Colchester	Lippert of Hinesburg	Townsend of South Burlington
Christie of Hartford		

Cina of Burlington	Long of Newfane	Troiano of Stannard
Colburn of Burlington	Masland of Thetford	Vyhovsky of Essex
Colston of Winooski	McCarthy of St. Albans City	Walz of Barre City
Conlon of Cornwall	McCullough of Williston	Webb of Shelburne
Copeland Hanzas of Bradford	Morris of Springfield	White of Hartford
Cordes of Lincoln	Mrowicki of Putney	Whitman of Bennington
Dolan of Essex	Mulvaney-Stanak of Burlington	Yantachka of Charlotte

Those members absent with leave of the House and not voting are:

Kitzmiller of Montpelier	McCormack of Burlington	Seymour of Sutton
Martin of Franklin	Peterson of Clarendon	Toleno of Brattleboro

Rep. Goldman of Rockingham explained her vote as follows:

“Madam Speaker:

I live in an area of the state without a nearby redemption center. I believe that H.175 is good for the environment and have started working with local officials to bring a redemption center to our town to take pressure off our retailers.”

Rep. Gregoire of Fairfield explained his vote as follows:

“Madam Speaker:

A provision in a law that most that it pertains to do not know about and that anyone can be exempted from should tell all of us that it is not a provision that should exist to begin with. That's just common sense. Businesses that already struggle to survive do not need another hurdle to jump through.”

Pending the question, Shall the bill be read a third time?, **Rep. McCoy of Poultney** demanded the Yeas and Nays, which demand was sustained by the Constitutional number. The Clerk proceeded to call the roll and the question, Shall the bill be read a third time?, was decided in the affirmative. Yeas, 99. Nays, 46.

Those who voted in the affirmative are:

Ancel of Calais	Emmons of Springfield	Ode of Burlington
Anthony of Barre City	Gannon of Wilmington	Pajala of Londonderry
Arrison of Weathersfield	Goldman of Rockingham	Partridge of Windham
Austin of Colchester	Grad of Moretown	Patt of Worcester
Bartholomew of Hartland	Hooper of Montpelier	Pearl of Danville
Birong of Vergennes	Hooper of Randolph	Pugh of South Burlington
Black of Essex	Hooper of Burlington	Rachelson of Burlington
Bluemle of Burlington	Houghton of Essex	Redmond of Essex
Bock of Chester	James of Manchester	Rogers of Waterville

Bongartz of Manchester	Jerome of Brandon	Satcowitz of Randolph
Bos-Lun of Westminster	Jessup of Middlesex	Scheu of Middlebury
Brady of Williston	Killacky of South Burlington	Sheldon of Middlebury
Briglin of Thetford	Kimbell of Woodstock	Sibilia of Dover
Brown of Richmond	Kornheiser of Brattleboro	Sims of Craftsbury
Brownell of Pownal	LaLonde of South	Small of Winooski
Brumsted of Shelburne	Burlington *	Squirrell of Underhill
Burke of Brattleboro	Lanpher of Vergennes	Stebbins of Burlington
Burrows of West Windsor	Lippert of Hinesburg	Stevens of Waterbury
Campbell of St. Johnsbury	Long of Newfane	Surprenant of Barnard
Chase of Colchester	Masland of Thetford	Taylor of Colchester
Christie of Hartford	McCarthy of St. Albans City	Till of Jericho
Cina of Burlington	McCormack of Burlington	Toleno of Brattleboro
Coffey of Guilford	McCullough of Williston	Townsend of South
Colburn of Burlington	Morgan, L. of Milton	Burlington
Colston of Winooski	Morris of Springfield	Troiano of Stannard
Conlon of Cornwall	Mrowicki of Putney	Vyhovsky of Essex
Copeland Hanzas of	Mulvaney-Stanak of	Walz of Barre City
Bradford	Burlington	Webb of Shelburne
Corcoran of Bennington	Murphy of Fairfax	White of Bethel
Cordes of Lincoln	Nicoll of Ludlow	White of Hartford
Dolan of Essex	Nigro of Bennington	Whitman of Bennington
Dolan of Waitsfield	Notte of Rutland City	Wood of Waterbury
Donnally of Hyde Park	Noyes of Wolcott	Yacovone of Morristown
Durfee of Shaftsbury	O'Brien of Tunbridge	Yantachka of Charlotte
Elder of Starksboro		

Those who voted in the negative are:

Achey of Middletown	Hango of Berkshire	Norris of Shoreham
Springs	Harrison of Chittenden	Page of Newport City
Batchelor of Derby	Helm of Fair Haven	Palasik of Milton
Beck of St. Johnsbury	Higley of Lowell	Parsons of Newbury
Brennan of Colchester	LaClair of Barre Town	Peterson of Clarendon
Burditt of West Rutland	Lefebvre of Newark	Rosenquist of Georgia
Canfield of Fair Haven	Lefebvre of Orange	Savage of Swanton
Cupoli of Rutland City	Leffler of Enosburgh	Scheuermann of Stowe
Dickinson of St. Albans	Marcotte of Coventry	Shaw of Pittsford
Town	Martel of Waterford	Smith of Derby
Donahue of Northfield	Mattos of Milton	Smith of New Haven
Fagan of Rutland City	McCoy of Poultney	Strong of Albany
Feltus of Lyndon	McFaun of Barre Town	Sullivan of Dorset
Goslant of Northfield	Morgan, M. of Milton	Terenzini of Rutland Town
Graham of Williamstown	Morrissey of Bennington	Toof of St. Albans Town
Gregoire of Fairfield *	Norris of Sheldon	Williams of Granby

Those members absent with leave of the House and not voting are:

Howard of Rutland City	Martin of Franklin
Kitzmiller of Montpelier	Seymour of Sutton

Rep. Gregoire of Fairfield explained his vote as follows:

“Madam Speaker:

If this bill did not include multi-use containers such as orange, cranberry, apple and other juices and gallons of water then I would have supported it.”

Rep. LaLonde of South Burlington explained his vote as follows:

“Madam Speaker:

H.175 provides a long overdue update to the Bottle Bill. It will further reduce litter, increase the value of recycled material by improving recycling efforts, and cut energy use and climate pollution by processing more recycled materials instead of raw materials into new containers.”

Recess

At five o'clock and thirty-eight minutes in the evening, the Speaker declared a recess until the fall of the gavel.

At six o'clock and twelve minutes in the evening, the Speaker called the House to order.

Second Reading; Proposal of Amendment Offered

S. 53

Rep. Kornheiser of Brattleboro, for the Committee on Ways and Means, to which had been referred Senate bill, entitled

An act relating to exempting feminine hygiene products from the Vermont Sales and Use Tax

Reported in favor of its passage in concurrence with proposal of amendment as follows:

First: Before Sec. 1, exemption statutory purpose, by inserting a reader assistance heading to read as follows:

* * * Sales and Use Tax; Feminine Hygiene Products * * *

Second: By striking out Sec. 3, effective date, in its entirety and inserting in lieu thereof:

* * * Corporate Income Tax * * *

Sec. 3. 32 V.S.A. § 5811 is amended to read:

§ 5811. DEFINITIONS

~~The following definitions shall apply throughout this chapter unless the context requires otherwise~~ As used in this chapter:

* * *

(22) “Affiliated group” means a group of two or more corporations in which more than 50 percent of the voting stock of each member corporation is directly or indirectly owned by a common owner or owners, either corporate or noncorporate, or by one or more of the member corporations, but shall exclude ~~overseas business organizations or~~ foreign corporations and corporations taxable under 8 V.S.A. § 6014.

(23) “Unitary business” means one or more related business organizations engaged in business activity both within and outside the State among which there exists a unity of ownership, operation, and use; or an interdependence in their functions.

(24) ~~“Overseas business organization” means a business organization that ordinarily has 80 percent or more of its payroll and property outside the 50 states and the District of Columbia.~~ [Repealed.]

* * *

Sec. 4. 32 V.S.A. § 5832(2)(C)–(E) are amended to read:

(C) For C corporations with Vermont gross receipts from ~~\$0–\$2,000,000.00~~ \$100,000.00, the greater of the amount determined under subdivision (1) of this section or ~~\$300.00~~ \$250.00; or

(D) For C corporations with Vermont gross receipts from \$100,001.00–\$1,000,000.00, the greater of the amount determined under subdivision (1) of this section or \$500.00; or

(E) For C corporations with Vermont gross receipts from \$1,000,001.00–\$5,000,000.00, the greater of the amount determined under subdivision (1) of this section or \$2,000.00; or

(F) For C corporations with Vermont gross receipts from ~~\$2,000,001.00–\$5,000,000.00~~ \$5,000,001.00–\$300,000,000.00, the greater of the amount determined under subdivision (1) of this section or ~~\$500.00~~ \$6,000.00; or

~~(E)~~(G) For C corporations with Vermont gross receipts greater than ~~\$5,000,000.00~~ \$300,000,000.00, the greater of the amount determined under subdivision (1) of this section or ~~\$750.00~~ \$100,000.00.

Sec. 5. 32 V.S.A. § 5833 is amended to read:

§ 5833. ALLOCATION AND APPORTIONMENT OF INCOME

(a) If the income of a taxable corporation is derived from any trade, business, or activity conducted entirely within this State, the Vermont net

income of the corporation shall be allocated to this State in full. If the income of a taxable corporation is derived from any trade, business, or activity conducted both within and outside this State, the amount of the corporation's Vermont net income that shall be apportioned to this State, so as to allocate to this State a fair and equitable portion of that income, shall be determined by multiplying that Vermont net income by ~~the arithmetic average of the following factors, with the sales factor described in subdivision (3) of this subsection double-weighted:~~

~~(1) The average of the value of all the real and tangible property within this State (A) at the beginning of the taxable year and (B) at the end of the taxable year (but the Commissioner may require the use of the average of such value on the 15th or other day of each month, in cases where he or she determines that such computation is necessary to more accurately reflect the average value of property within Vermont during the taxable year), expressed as a percentage of all such property both within and outside this State;~~

~~(2) The total wages, salaries, and other personal service compensation paid during the taxable year to employees within this State, expressed as a percentage of all such compensation paid whether within or outside this State;~~

~~(3) The the amount of gross sales, or charges for services performed, within this State, expressed as a percentage of such sales or charges whether within or outside this State.~~

~~(A)(1)~~ Sales of tangible personal property are made in this State if;

~~(i)~~ the property is delivered or shipped to a purchaser, other than the U.S. government, who takes possession within this State, regardless of f.o.b. point or other conditions of sale; ~~or~~

~~(ii) the property is shipped from an office, store, warehouse, factory, or other place of storage in this State; and~~

~~(I) the purchaser is the U.S. government; or~~

~~(II) the corporation is not taxable in the State in which the purchaser takes possession.~~

~~(B)(2)~~ Sales, other than the sale of tangible personal property, are in this State if the taxpayer's market for the sales is in this State. The taxpayer's market for sales is in this State:

~~(i)(A)~~ in the case of sale, rental, lease, or license of real property, if and to the extent the property is located in this State;

~~(ii)(B)~~ in the case of rental, lease, or license of tangible personal property, if and to the extent the property is located in this State;

~~(iii)(C)~~ in the case of sale of a service, if and to the extent the service is delivered to a location in this State; and

~~(iv)(D)~~ in the case of intangible property:

~~(H)(i)~~ that is rented, leased, or licensed, if and to the extent the property is used in this State, provided that intangible property utilized in marketing a good or service to a consumer is “used in this State” if that good or service is purchased by a consumer who is in this State; and

~~(H)(ii)~~ that is sold, if and to the extent the property is used in this State, provided that:

~~(aa)(I)~~ a contract right, government license, or similar intangible property that authorizes the holder to conduct a business activity in a specific geographic area is “used in this State” if the geographic area includes all or part of this State;

~~(bb)(II)~~ receipts from intangible property sales that are contingent on the productivity, use, or disposition of the intangible property shall be treated as receipts from the rental, lease, or licensing of such intangible property under subdivision ~~(iv)(H)(D)(i)~~ of this subdivision ~~(B)(2)~~; and

~~(ee)(III)~~ all other receipts from a sale of intangible property shall be excluded from the numerator and denominator of the receipts factor.

~~(C)(3)~~ If the state or states of assignment under subdivision ~~(B)(2)~~ of this subsection cannot be determined, the state or states of assignment shall be reasonably approximated.

~~(D)(4)~~ If the taxpayer is not taxable in a state to which a receipt is assigned under subdivision ~~(B)(2)~~ or ~~(C)(3)~~ of this subsection, or if the state of assignment cannot be determined under subdivision ~~(B)(2)~~ of this subsection or reasonably approximated under subdivision ~~(C)(3)~~ of this subsection, such receipt shall be excluded from the denominator of the receipts factor.

~~(E)(5)~~ The Commissioner of Taxes shall adopt regulations as necessary to carry out the purposes of this section.

(6) A taxable corporation subject to apportionment under this section shall report to the Commissioner of Taxes:

(A) the average of the value of all the real and tangible property within this State at the beginning of the taxable year and at the end of the taxable year, provided the Commissioner may require the use of the average of such value on the 15th or other day of each month in cases where the Commissioner determines that such computation is necessary to more

accurately reflect the average value of property within Vermont during the taxable year, expressed as a percentage of all such property both within and outside this State; and

(B) the total wages, salaries, and other personal service compensation paid to employees within this State during the taxable year, expressed as a percentage of all such compensation paid, whether within or outside this State.

* * *

Sec. 6. 32 V.S.A. § 5862(d) is amended to read:

(d) A taxable corporation ~~which~~ that is part of an affiliated group engaged in a unitary business shall be treated as a single taxpayer and shall file a group return containing the combined net income of the affiliated group and such other informational returns as the Commissioner shall require by rule. A unitary combined return shall include the income and apportionment factors of any taxable corporation incorporated in the United States or formed under the laws of any state, the District of Columbia, or any territory or possession of the United States and in a unitary relationship with the taxpayer. The income, gain, or losses from members of a combined group shall be combined to the extent allowed under the Internal Revenue Code for consolidated filing as if the combined group was a consolidated filing group, provided that a state tax credit shall not be combined and shall be limited to the member to which the credit is attributed.

Sec. 7. TRANSITION FROM JOYCE TO FINNIGAN METHOD

(a) For taxable years beginning on and after January 1, 2022, for purposes of determining whether sales are in Vermont and are included in the numerator of the sales apportionment factor, if the activities of any member of a unitary group create nexus with this State, then sales of tangible personal property into Vermont from outside the State by all members of the unitary group shall be included in the Vermont sales factor numerator.

(b) For taxable years beginning on January 1, 2022 and before January 1, 2023:

(1) If any member of a unitary group is taxable in another state, then sales of tangible personal property from a Vermont location into that state by any member of the unitary group shall be excluded from the Vermont sales factor numerator.

(2) If no member of a unitary group is taxable in another state, then sales of tangible personal property from a Vermont location into that state by all members of the unitary group shall be included in the Vermont sales factor numerator.

Sec. 8. RULEMAKING; REPORT

The Department of Taxes shall adopt rules relating to the unitary combined reporting requirements imposed under this act. The rules required under this section shall include a change from the *Joyce* to the *Finnigan* approach to applying Vermont jurisdiction to corporations within a unitary group. The Department shall report to the House Committee on Ways and Means and the Senate Committee on Finance, on or before January 15, 2023, on the Department's proposed rules and any recommendations for legislation with respect to unitary combined reporting.

* * * Sales and Use Tax; Prewritten Computer Software * * *

Sec. 9. 32 V.S.A. § 9701(60) is added to read:

(60) "Vendor-hosted prewritten computer software" means prewritten computer software that is accessed through the Internet or a vendor-hosted server or platform, including where possession of the software is maintained by the vendor or a third party, regardless of:

(A) the method of delivery or transfer, including whether any downloading occurs;

(B) whether the access is permanent or temporary; and

(C) whether the charge for the right of access and for the service is on a per use, per user, per license, subscription, or some other basis.

Sec. 10. 32 V.S.A. § 9771 is amended to read:

§ 9771. IMPOSITION OF SALES TAX

Except as otherwise provided in this chapter, there is imposed a tax on retail sales in this State. The tax shall be paid at the rate of six percent of the sales price charged for but in no case shall any one transaction be taxed under more than one of the following:

* * *

(7) tangible personal property to an advertising agency for its use in providing advertising services or creating advertising materials for transfer in conjunction with the delivery of advertising service; ~~or~~

(8) specified digital products transferred electronically to an end user regardless of whether for permanent use or less than permanent use and regardless of whether or not conditioned upon continued payment from the purchaser; or

(9) vendor-hosted prewritten computer software and the right to access and use vendor-hosted prewritten computer software to perform data processing services.

Sec. 11. 32 V.S.A. § 9773 is amended to read:

§ 9773. IMPOSITION OF COMPENSATING USE TAX

Unless property or telecommunications service has already been or will be subject to the sales tax under this chapter, there is imposed on every person a use tax at the rate of six percent for the use within this State, except as otherwise exempted under this chapter:

* * *

(4) specified digital products transferred electronically to an end user; and

(5) telecommunications service except coin-operated telephone service, private telephone service, paging service, private communications service, or value-added non-voice data service; and

(6) vendor-hosted prewritten computer software and the right to access and use vendor-hosted prewritten computer software to perform data processing services.

Sec. 12. REPEAL

2015 Acts and Resolves No. 51, Sec. G.8 (prewritten software accessed remotely) is repealed.

* * * Fees * * *

Sec. 13. 9 V.S.A. § 5302(f) is amended to read:

(f) Investment companies subject to 15 U.S.C. § 80a-1 et seq. shall pay to the Commissioner an initial notice filing fee of \$2,000.00 and an annual renewal fee of ~~\$1,500.00~~ \$1,750.00 for each portfolio or class of investment company securities for which a notice filing is submitted.

* * * Income Tax; Military Retirement Exclusion * * *

Sec. 14. 32 V.S.A. § 5811(21)(B) is amended to read:

(B) Decreased by the following items of income (to the extent such income is included in federal adjusted gross income):

* * *

(iii) recapture of State and local income tax deductions not taken against Vermont income tax; and

(iv) the portion of federally taxable benefits received under the federal Social Security Act that is required to be excluded under section 5830e of this chapter; and

(v) [Reserved.]

(vi) the first \$10,000.00 of federally taxable U.S. military retirement pay; and

* * *

Sec. 15. 32 V.S.A. § 5813(y) is added to read:

(y) The statutory purpose of the exclusion of the first \$10,000.00 of federally taxable U.S. military retirement pay in subdivision 5811(21)(B)(vi) of this title is to recognize the military service of Vermonters who derive part of their income from military retirement pay.

* * * Effective Dates * * *

Sec. 16. EFFECTIVE DATES

This act shall take effect on July 1, 2021, except:

(1) Secs. 3 (80/20 rule definitions), 4 (minimum corporate income tax), 5 (single sales factor and repeal of throwback), and 6–7 (Finnigan method and 80/20 rule) shall take effect on January 1, 2022 and apply to taxable years beginning on and after January 1, 2022.

(2) Secs. 9–12 (prewritten computer software) shall take effect on June 1, 2022.

(3) Notwithstanding 1 V.S.A. § 214, Secs. 14–15 (military retirement exemption) shall take effect on January 1, 2021 and shall apply to taxable years beginning on and after January 1, 2021.

The bill, having appeared on the Calendar one day for Notice, was taken up, and read the second time.

Reps. Sibia of Dover, Hango of Berkshire, Birong of Vergennes, Batchelor of Derby, Fagan of Rutland, City, Goslant of Northfield, Harrison of Chittenden, Martel of Waterford, Morgan, M. of Milton, Morrissey of Bennington, Norris of Sheldon, Page of Newport City, Palasik of Milton, and Parsons of Newbury moved to amend the proposal of amendment as offered by the Committee on Ways and Means by striking out Secs. 14–15, military retirement income exemption, in their entirety and inserting in lieu thereof new Secs. 14–15 to read as follows:

Sec. 14. 32 V.S.A. § 5811(21)(B) is amended to read:

(B) Decreased by the following items of income (to the extent such income is included in federal adjusted gross income):

* * *

(iii) recapture of State and local income tax deductions not taken against Vermont income tax; ~~and~~

(iv) the portion of federally taxable benefits received under the federal Social Security Act that is required to be excluded under section 5830e of this chapter; ~~and~~

(v) [Reserved.]

(vi) the first \$30,000.00 of federally taxable U.S. military retirement pay; and

* * *

Sec. 15. 32 V.S.A. § 5813(y) is added to read:

(y) The statutory purpose of the exclusion of the first \$30,000.00 of federally taxable U.S. military retirement pay in subdivision 5811(21)(B)(vi) of this title is to recognize the military service of Vermonters who derive part of their income from military retirement pay.

Recess

At seven o'clock and two minutes in the evening, the Speaker declared a recess until the fall of the gavel.

At seven o'clock and three minutes in the evening, the Speaker called the House to order.

Consideration Resumed

S. 53

Thereupon, consideration resumed on Senate bill, entitled

An act relating to exempting feminine hygiene products from the Vermont Sales and Use Tax

Pending the question, Shall the report of the Committee on Ways and Means be amended as offered by Rep. Sibilia of Dover and others?, **Rep. McFaun of Barre Town** demanded the Yeas and Nays, which demand was sustained by the Constitutional number. The Clerk proceeded to call the roll and the question, Shall the report of the Committee on Ways and Means be amended as offered by Rep. Sibilia of Dover and others?, was decided in the negative. Yeas, 55. Nays, 79.

Those who voted in the affirmative are:

Achey of Middletown Springs	Hango of Berkshire	Palasik of Milton
Austin of Colchester	Harrison of Chittenden	Parsons of Newbury
Batchelor of Derby	Higley of Lowell	Peterson of Clarendon
Birong of Vergennes	Hooper of Randolph	Scheuermann of Stowe
Brennan of Colchester	LaClair of Barre Town	Shaw of Pittsford
Brumsted of Shelburne	Lefebvre of Orange	Sibilia of Dover
Burditt of West Rutland	Leffler of Enosburgh	Sims of Craftsbury
Canfield of Fair Haven	Marcotte of Coventry	Small of Winooski
Christie of Hartford	Martel of Waterford	Smith of Derby
Cina of Burlington *	Mattos of Milton	Smith of New Haven
Corcoran of Bennington	McFaun of Barre Town	Stebbins of Burlington
Dickinson of St. Albans Town	Morgan, L. of Milton	Strong of Albany *
Donahue of Northfield	Morgan, M. of Milton	Surprenant of Barnard
Fagan of Rutland City	Morrissey of Bennington	Taylor of Colchester
Goslant of Northfield	Murphy of Fairfax	Terenzini of Rutland Town
Graham of Williamstown	Norris of Sheldon	Toof of St. Albans Town
Gregoire of Fairfield	Noyes of Wolcott	Troiano of Stannard
	Page of Newport City	Vyhovsky of Essex
	Pajala of Londonderry	Williams of Granby

Those who voted in the negative are:

Ancel of Calais	Emmons of Springfield	Notte of Rutland City
Anthony of Barre City	Feltus of Lyndon	O'Brien of Tunbridge
Arrison of Weathersfield	Gannon of Wilmington	Ode of Burlington
Bartholomew of Hartland	Goldman of Rockingham	Partridge of Windham
Beck of St. Johnsbury	Hooper of Montpelier	Patt of Worcester
Black of Essex	Hooper of Burlington	Pugh of South Burlington
Bluemle of Burlington	Houghton of Essex	Rachelson of Burlington
Bongartz of Manchester	James of Manchester	Redmond of Essex
Bos-Lun of Westminster	Jerome of Brandon	Rogers of Waterville
Brady of Williston	Jessup of Middlesex	Satcowitz of Randolph
Briglin of Thetford	Killackey of South Burlington	Scheu of Middlebury
Brown of Richmond	Kimbell of Woodstock	Sheldon of Middlebury
Brownell of Pownal	Kornheiser of Brattleboro	Squirrell of Underhill
Burke of Brattleboro	LaLonde of South Burlington	Stevens of Waterbury *
Burrows of West Windsor	Lefebvre of Newark	Sullivan of Dorset
Campbell of St. Johnsbury	Lippert of Hinesburg	Till of Jericho
Coffey of Guilford	Long of Newfane	Toleno of Brattleboro
Colburn of Burlington	Masland of Thetford	Townsend of South Burlington
Colston of Winooski	McCarthy of St. Albans City	Walz of Barre City
Conlon of Cornwall	McCormack of Burlington	Webb of Shelburne
Copeland Hanzas of Bradford	McCullough of Williston	White of Bethel
Cordes of Lincoln	Morris of Springfield	White of Hartford
Dolan of Essex	Mrowicki of Putney	Whitman of Bennington
Dolan of Waitsfield	Mulvaney-Stanak of Burlington	Wood of Waterbury
Donnally of Hyde Park	Nicoll of Ludlow	Yacovone of Morristown
Durfee of Shaftsbury		Yantachka of Charlotte

Elder of Starksboro

Nigro of Bennington

Those members absent with leave of the House and not voting are:

Bock of Chester

Howard of Rutland City

Pearl of Danville

Chase of Colchester

Kitzmiller of Montpelier

Savage of Swanton

Cupoli of Rutland City

Martin of Franklin

Seymour of Sutton

Grad of Moretown

Norris of Shoreham

Those members abstaining:

Helm of Fair Haven

McCoy of Poultney

Lanpher of Vergennes

Rosenquist of Georgia

Rep. Cina of Burlington explained his vote as follows:

“Madam Speaker:

Veterans put their lives on the line to support the economic interests of this country. We should be giving more tax breaks to veterans and less tax breaks to corporations.”

Rep. Stevens of Waterbury explained his vote as follows:

“Madam Speaker:

For many years, your General, Housing and Military Affairs Committee has worked to bring benefits to veterans who live in our state, and we have done it largely in the spirit of balancing our support for our soldiers and the needs of all Vermonters. It took us years to allow property tax relief to disabled veterans, and then to slowly raise the limits when it was shown locally that budgets could handle the number of people who applied. It has also taken years for this House to propose any tax benefit on pensions for a vote on the floor, and I am glad that the Ways and Means committee has taken the time to break down the passion behind the request and the fiscal realities, and to finally propose the benefit in the bill. I voted no on this amendment to honor this major step forward for our veterans who qualify for the benefits, many if not most are our soldiers from the National Guard, and to acknowledge the Committee for bringing some relief to a substantial number of retired Vermonters.”

Rep. Strong of Albany explained her vote as follows:

“Madam Speaker:

As a Gold Star Mother, I believe this is a small sacrifice that we can make in our state budget to show appreciation for those who have sacrificed so much for us and our freedom. Thank you.”

Thereupon, pending the question, Shall the House propose to the Senate to amend the bill as recommended by the Committee on Ways and Means?, **Rep. McCoy of Poultney** asked that the question be divided as follows: First, by considering Secs. 14–15 in the second instance of amendment; second, by considering Secs. 9–12 in the second instance of amendment; third, by considering Sec. 13 in the second instance of amendment; and fourth, by considering the remainder of the recommended amendment (the first instance of amendment and Secs. 3–8 and 16 in the second instance of amendment).

Recess

At seven o'clock and twenty-seven minutes in the evening, the Speaker declared a recess until the fall of the gavel.

At seven o'clock and thirty-one minutes in the evening, the Speaker called the House to order.

Consideration Resumed; Proposed Amendments Agreed to

S. 53

Consideration resumed on House bill, entitled

An act relating to exempting feminine hygiene products from the Vermont Sales and Use Tax

Thereupon, the first instance of division, Secs. 14 and 15 of the proposed amendment, as set forth in the report of the Committee on Ways and Means, was agreed to on a vote by division, Yeas 121; Nays, 4.

Pending the question, Shall the House propose to the Senate to amend the bill in the second division of the recommended proposal of amendment (Secs. 9-12 in the second instance of the amendment)?, **Rep. McCoy of Poultney** demanded the Yeas and Nays, which demand was sustained by the Constitutional number. The Clerk proceeded to call the roll and the question, Shall the House propose to the Senate to amend the bill in the second division of the recommended proposal of amendment?, was decided in the affirmative. Yeas, 96. Nays, 44.

Those who voted in the affirmative are:

Ancel of Calais	Durfee of Shaftsbury	Ode of Burlington
Anthony of Barre City	Elder of Starksboro	Pajala of Londonderry
Arrison of Weathersfield	Emmons of Springfield	Partridge of Windham
Austin of Colchester	Gannon of Wilmington	Patt of Worcester
Bartholomew of Hartland	Goldman of Rockingham	Pugh of South Burlington
Beck of St. Johnsbury	Hooper of Montpelier	Rachelson of Burlington
Birong of Vergennes	Hooper of Randolph	Redmond of Essex
Black of Essex	Hooper of Burlington	Rogers of Waterville
Bluemle of Burlington	Houghton of Essex	Satcowitz of Randolph

Bock of Chester	James of Manchester	Scheu of Middlebury
Bongartz of Manchester	Jerome of Brandon	Sheldon of Middlebury
Bos-Lun of Westminster	Jessup of Middlesex	Sims of Craftsbury
Brady of Williston	Killacky of South Burlington	Small of Winooski
Briglin of Thetford	Kornheiser of Brattleboro	Squirrell of Underhill
Brown of Richmond	LaLonde of South	Stebbins of Burlington
Brownell of Pownal	Burlington	Stevens of Waterbury
Brumsted of Shelburne	Lanpher of Vergennes	Surprenant of Barnard
Burke of Brattleboro	Lefebvre of Newark	Taylor of Colchester
Burrows of West Windsor	Lippert of Hinesburg	Till of Jericho
Campbell of St. Johnsbury	Long of Newfane	Toleno of Brattleboro
Chase of Colchester	Masland of Thetford	Townsend of South
Christie of Hartford	McCarthy of St. Albans City	Burlington
Cina of Burlington	McCormack of Burlington	Troiano of Stannard
Coffey of Guilford	McCullough of Williston	Vyhovsky of Essex
Colburn of Burlington	Morris of Springfield	Walz of Barre City
Colston of Winooski	Mrowicki of Putney	Webb of Shelburne
Conlon of Cornwall	Mulvaney-Stanak of	White of Bethel
Copeland Hanzas of	Burlington	White of Hartford
Bradford	Murphy of Fairfax	Whitman of Bennington
Corcoran of Bennington	Nicoll of Ludlow	Wood of Waterbury
Cordes of Lincoln	Nigro of Bennington	Yacovone of Morristown
Dolan of Essex	Notte of Rutland City	Yantachka of Charlotte
Dolan of Waitsfield	Noyes of Wolcott	
Donnally of Hyde Park	O'Brien of Tunbridge	

Those who voted in the negative are:

Achey of Middletown	Helm of Fair Haven	Palasik of Milton
Springs	Higley of Lowell	Peterson of Clarendon
Batchelor of Derby	Kimbell of Woodstock	Rosenquist of Georgia
Brennan of Colchester	LaClair of Barre Town	Savage of Swanton
Burditt of West Rutland	Lefebvre of Orange	Scheuermann of Stowe
Canfield of Fair Haven	Leffler of Enosburgh	Shaw of Pittsford
Dickinson of St. Albans	Marcotte of Coventry	Sibilia of Dover
Town	Martel of Waterford *	Smith of Derby
Donahue of Northfield	Mattos of Milton	Smith of New Haven
Fagan of Rutland City	McCoy of Poultney	Strong of Albany
Feltus of Lyndon	McFaun of Barre Town	Sullivan of Dorset
Goslant of Northfield	Morgan, L. of Milton	Terenzini of Rutland Town
Graham of Williamstown	Morgan, M. of Milton	Toof of St. Albans Town
Gregoire of Fairfield	Morrissey of Bennington	Williams of Granby
Hango of Berkshire	Norris of Sheldon	
Harrison of Chittenden	Page of Newport City	

Those members absent with leave of the House and not voting are:

Cupoli of Rutland City	Kitzmiller of Montpelier	Parsons of Newbury
Grad of Moretown	Martin of Franklin	Pearl of Danville
Howard of Rutland City	Norris of Shoreham	Seymour of Sutton

Rep. Martel of Waterford explained her vote as follows:

“Madam Speaker:

I voted no on this cloud bill.

Before we always laughed about how money grows on trees. Apparently the trees have all died, because now we are going to move up to the clouds to fill our state coffers. How sad it has come to this. By the way if I buy a Turbo Tax at the store I only pay sales tax once, not monthly or whenever you decide to tax us.”

Thereupon, the third division of the recommended proposal of amendment (Sec. 13 in the second instance of amendment) was agreed to in a vote by division, Yeas, 94; Nays, 37.

Pending the question, Shall the House propose to the Senate to amend the bill as set forth in the fourth division of the recommended proposal of amendment, which was the remainder of the recommended proposal of amendment (the first instance of amendment and Secs. 3–8 and 16 in the second instance of amendment)?, **Rep. Colburn of Burlington** asked that the question be further divided so that Sec. 5 be considered first and the remainder be considered thereafter.

Recess

At eight o'clock and nineteen minutes in the evening, the Speaker declared a recess until the fall of the gavel.

At eight o'clock and twenty minutes in the evening, the Speaker called the House to order.

Consideration Resumed; Proposed Amendments Agreed to;

Third Reading Ordered

S. 53

Consideration resumed on House bill, entitled

An act relating to exempting feminine hygiene products from the Vermont Sales and Use Tax

Rep. Long of Newfane presiding.

Rep. Krowinski of Burlington presiding.

Pending the question, Shall the House propose to the Senate to amend the bill as recommended by the Committee on Ways and Means in Sec. 5 of its second instance of amendment?, **Rep. Small of Winooski** demanded the Yeas and Nays, which demand was sustained by the Constitutional number. The

Clerk proceeded to call the roll and the question, Shall the House propose to the Senate to amend the bill as recommended by the Committee on Ways and Means in Sec. 5 of its second instance of amendment?, was decided in the affirmative. Yeas, 129. Nays, 6.

Those who voted in the affirmative are:

Achey of Middletown Springs	Gannon of Wilmington	Noyes of Wolcott
Ancel of Calais	Goldman of Rockingham	O'Brien of Tunbridge
Anthony of Barre City	Goslant of Northfield	Ode of Burlington
Arrison of Weathersfield	Gregoire of Fairfield	Page of Newport City
Austin of Colchester	Hango of Berkshire	Pajala of Londonderry
Bartholomew of Hartland	Harrison of Chittenden	Palasik of Milton
Beck of St. Johnsbury	Helm of Fair Haven	Partridge of Windham
Birong of Vergennes	Higley of Lowell	Patt of Worcester
Black of Essex	Hooper of Montpelier	Peterson of Clarendon
Bluemle of Burlington	Hooper of Randolph	Pugh of South Burlington
Bock of Chester	Hooper of Burlington	Rachelson of Burlington
Bongartz of Manchester	Houghton of Essex	Redmond of Essex
Bos-Lun of Westminster	James of Manchester	Rogers of Waterville
Brady of Williston	Jerome of Brandon	Rosenquist of Georgia
Brennan of Colchester	Jessup of Middlesex	Satcowitz of Randolph
Briglin of Thetford	Killackey of South Burlington	Savage of Swanton
Brown of Richmond	Kimbell of Woodstock	Scheu of Middlebury
Brownell of Pownal	Kornheiser of Brattleboro	Scheuermann of Stowe
Brumsted of Shelburne	LaClair of Barre Town	Shaw of Pittsford
Burditt of West Rutland	LaLonde of South Burlington	Sheldon of Middlebury
Burke of Brattleboro	Lanpher of Vergennes	Sibilia of Dover
Burrows of West Windsor	Lefebvre of Newark	Sims of Craftsbury
Campbell of St. Johnsbury	Lefebvre of Orange	Squirrell of Underhill
Canfield of Fair Haven	Leffler of Enosburgh	Stebbins of Burlington
Chase of Colchester	Lippert of Hinesburg	Stevens of Waterbury
Coffey of Guilford	Long of Newfane	Strong of Albany
Colston of Winooski	Marcotte of Coventry	Sullivan of Dorset
Conlon of Cornwall	Masland of Thetford	Taylor of Colchester
Copeland Hanzas of Bradford	Mattos of Milton	Terenzini of Rutland Town
Corcoran of Bennington	McCarthy of St. Albans City	Till of Jericho
Cordes of Lincoln	McCormack of Burlington	Toleno of Brattleboro
Cupoli of Rutland City	McCoy of Poultney	Toof of St. Albans Town
Dickinson of St. Albans Town	McCullough of Williston	Townsend of South Burlington
Dolan of Essex	McFaun of Barre Town	Troiano of Stannard
Dolan of Waitsfield	Morgan, L. of Milton	Walz of Barre City
Donahue of Northfield	Morgan, M. of Milton	Webb of Shelburne
Donnally of Hyde Park	Morris of Springfield	White of Bethel
Durfee of Shaftsbury	Morrissey of Bennington	White of Hartford
Elder of Starksboro	Mrowicki of Putney	Whitman of Bennington
Emmons of Springfield	Murphy of Fairfax	Williams of Granby
Fagan of Rutland City	Nicoll of Ludlow	Wood of Waterbury
	Nigro of Bennington	Yacovone of Morristown
	Norris of Sheldon	Yantachka of Charlotte

Feltus of Lyndon

Notte of Rutland City

Those who voted in the negative are:

Cina of Burlington
Colburn of Burlington
Mulvaney-Stanak of

Burlington
Small of Winooski
Surprenant of Barnard

Vyhovsky of Essex

Those members absent with leave of the House and not voting are:

Batchelor of Derby
Christie of Hartford
Grad of Moretown
Graham of Williamstown
Howard of Rutland City

Kitzmiller of Montpelier
Martel of Waterford
Martin of Franklin
Norris of Shoreham
Parsons of Newbury

Pearl of Danville
Seymour of Sutton
Smith of Derby
Smith of New Haven

Thereupon, the remainder of the proposal of amendment recommended by the Committee on Ways and Means (the first instance of amendment and Secs. 3, 4, 6–8, and 16 in the second instance of amendment), was agreed to.

Pending the question, Shall the bill be read a third time?, **Rep. McCoy of Poultney** demanded the Yeas and Nays, which demand was sustained by the Constitutional number. The Clerk proceeded to call the roll and the question, Shall the bill be read a third time?, was decided in the affirmative. Yeas, 98. Nays, 38.

Those who voted in the affirmative are:

Ancel of Calais
Anthony of Barre City
Arrison of Weathersfield
Austin of Colchester
Bartholomew of Hartland
Beck of St. Johnsbury
Birong of Vergennes
Black of Essex
Bluemle of Burlington
Bock of Chester
Bongartz of Manchester
Bos-Lun of Westminster
Brady of Williston
Briglin of Thetford
Brown of Richmond
Brownell of Pownal
Brumsted of Shelburne
Burke of Brattleboro
Burrows of West Windsor
Campbell of St. Johnsbury
Chase of Colchester
Christie of Hartford
Cina of Burlington

Elder of Starksboro
Emmons of Springfield
Fagan of Rutland City
Feltus of Lyndon
Gannon of Wilmington
Goldman of Rockingham
Hooper of Montpelier
Hooper of Randolph
Hooper of Burlington
Houghton of Essex
James of Manchester
Jerome of Brandon
Jessup of Middlesex
Killacky of South Burlington
Kornheiser of Brattleboro
LaLonde of South
Burlington
Lanpher of Vergennes
Lefebvre of Newark
Lippert of Hinesburg
Long of Newfane *
Masland of Thetford
McCarthy of St. Albans City

Ode of Burlington
Pajala of Londonderry
Partridge of Windham
Patt of Worcester
Pugh of South Burlington
Rachelson of Burlington
Redmond of Essex
Rogers of Waterville
Satcowitz of Randolph
Scheu of Middlebury
Sheldon of Middlebury
Sims of Craftsbury
Small of Winooski *
Squirrell of Underhill
Stebbins of Burlington
Stevens of Waterbury
Surprenant of Barnard
Taylor of Colchester
Till of Jericho *
Toleno of Brattleboro
Townsend of South
Burlington
Troiano of Stannard

Coffey of Guilford	McCormack of Burlington	Vyhovsky of Essex *
Colburn of Burlington *	McCullough of Williston	Walz of Barre City
Colston of Winooski	Morris of Springfield	Webb of Shelburne
Conlon of Cornwall	Mrowicki of Putney	White of Bethel
Copeland Hanzas of Bradford	Mulvaney-Stanak of Burlington	White of Hartford
Corcoran of Bennington	Murphy of Fairfax	Whitman of Bennington
Cordes of Lincoln	Nicoll of Ludlow	Wood of Waterbury
Dolan of Essex	Nigro of Bennington	Yacovone of Morristown
Dolan of Waitsfield	Notte of Rutland City	Yantachka of Charlotte
Donnally of Hyde Park	Noyes of Wolcott	
Durfee of Shaftsbury	O'Brien of Tunbridge	

Those who voted in the negative are:

Achey of Middletown Springs	Higley of Lowell	Palasik of Milton
Brennan of Colchester	Kimbell of Woodstock	Peterson of Clarendon
Burditt of West Rutland	LaClair of Barre Town	Rosenquist of Georgia
Canfield of Fair Haven	Lefebvre of Orange	Savage of Swanton
Cupoli of Rutland City	Leffler of Enosburgh	Scheuermann of Stowe
Dickinson of St. Albans Town	Marcotte of Coventry	Shaw of Pittsford
Donahue of Northfield	Mattos of Milton	Sibilia of Dover
Goslant of Northfield	McCoy of Poultney *	Strong of Albany
Gregoire of Fairfield	McFaun of Barre Town	Sullivan of Dorset
Hango of Berkshire	Morgan, L. of Milton	Terenzini of Rutland Town
Harrison of Chittenden	Morgan, M. of Milton	Toof of St. Albans Town
Helm of Fair Haven	Morrissey of Bennington	Williams of Granby
	Norris of Sheldon	
	Page of Newport City	

Those members absent with leave of the House and not voting are:

Batchelor of Derby	Martel of Waterford	Seymour of Sutton
Grad of Moretown	Martin of Franklin	Smith of Derby
Graham of Williamstown	Norris of Shoreham	Smith of New Haven
Howard of Rutland City	Parsons of Newbury	
Kitzmiller of Montpelier	Pearl of Danville	

Rep. Colburn of Burlington explained her vote as follows:

“Madam Speaker:

While I am disappointed that this body chose to enact 20 million dollars’ worth of annual corporate tax cuts through the single sales factor policy, I believe the good in other portions of this bill outweighs the bad.”

Rep. Long of Newfane explained her vote as follows:

“Madam Speaker:

I vote in support of this bill. It accomplishes many things, including a new exemption to the sales tax for menstrual products, it updates the calculation for corporate income tax liability and repeals a sales tax exemption on vendor-hosted pre-written computer software. It also creates an exclusion on the first \$10,000 of federally taxable US Military retirement pay. These provisions will have an overall positive impact on Vermonters.”

Rep. McCoy of Poultney explained her vote as follows:

“Madam Speaker:

With a 300 million dollar surplus, one billion dollars in CRF funding and an additional one billion dollars in ARPA funds, which should hit our bank account sometime in May, I cannot support tax increases to businesses at this time.”

Rep. Small of Winooski explained her vote as follows:

“Madam Speaker:

Though this bill strayed far from its original intention, I support this bill because of the positive impacts it will have in our community.”

Rep. Till of Jericho explained his vote as follows:

“Madam Speaker:

Lest we forget, this bill is entitled: An act relating to exempting feminine hygiene products from the Vermont Sales and Use Tax. It is way past due time to remove this unfair, gender specific tax on the women of Vermont.”

Rep. Vyhovsky of Essex explained her vote as follows:

“Madam Speaker:

I voted yes because of the good in this bill This bill gets us towards a long fought goal of equity for those of us who menstruate and for our veterans. However, I find it troubling that in a bill entitled an act relating to exempting feminine hygiene products from sales tax that I am forced to also accept amendments to our tax structure that are likely only to benefit our top one hundred tax filers most. Thank you.”

Message from the Senate No. 44

A message was received from the Senate by Mr. Bloomer, its Secretary, as follows:

Madam Speaker:

I am directed to inform the House that:

The Senate has on its part passed Senate bill of the following title:

S. 135. An act relating to separating the individual and small group health insurance markets for plan year 2022.

In the passage of which the concurrence of the House is requested.

The Senate has considered a bill originating in the House of the following title:

H. 151. An act relating to vital records, mausoleums and columbaria, and emergency health orders.

And has passed the same in concurrence.

Adjournment

At nine o'clock and thirty-two minutes in the evening, on motion of **Rep. McCoy of Poultney**, the House adjourned until tomorrow at nine o'clock and thirty minutes in the forenoon.