# S. 274 - An act relating to the sales and use tax exemption for fuel used in a residence for domestic use

## Tax Dept. Feedback on Administrative Challenges and Other Issues

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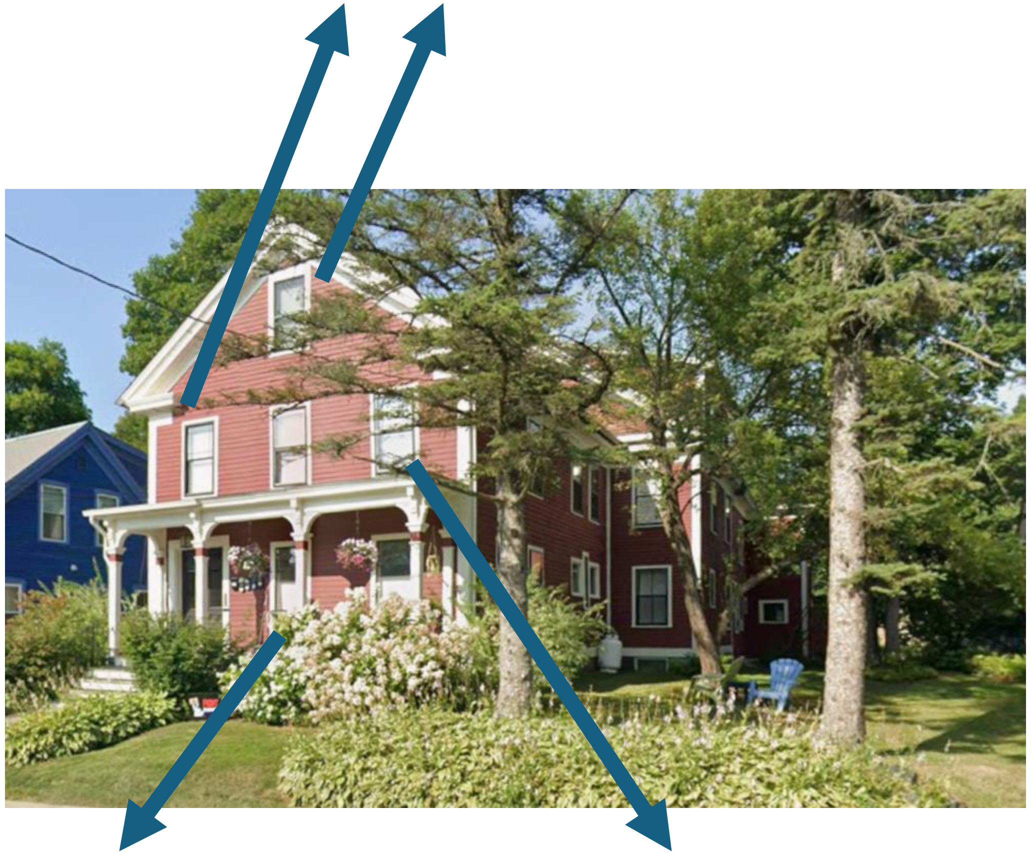
**Handling of mixed-use properties:**

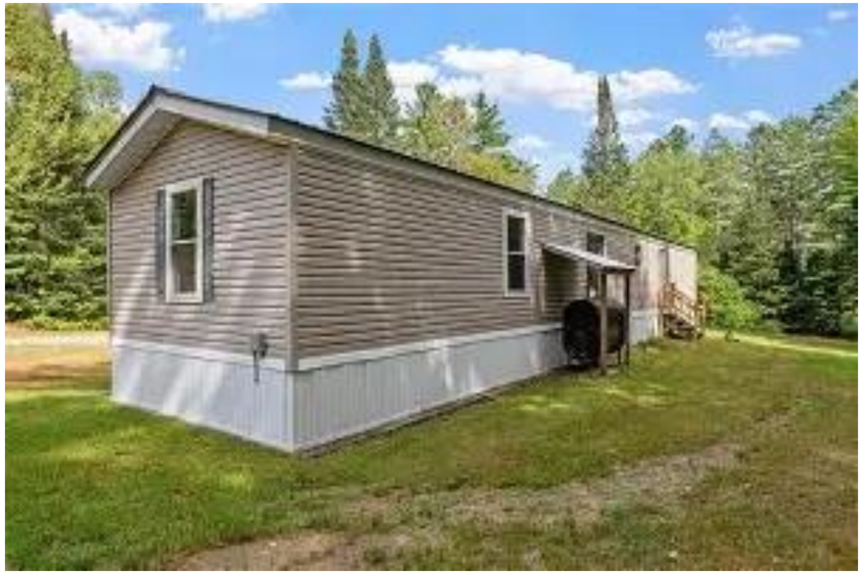
- A residential building may have both long-term and short-term rentals on the same property sharing utilities

- The notion that each parcel in the grand list will have a single classification is not accurate



**Affordability concerns:**

- Many STRs and year-round camps are owned by Vermont residents
- Each year, roughly 10,000 resident homeowners (usually lower income) don’t file homestead declarations because they aren’t required to file income taxes



**The tax dept. publishing a list of nonhomestead residential properties is problematic:**

- The tax department providing a list of second homes and short-term rental units could present privacy and security issues

- The Grand List has the “E911” address which may not match what fuel dealers have on record for address

- The use of a property can and will change through the year and there will never be a 100% accurate snapshot. *And using the classification from the prior year would presents a bunch of other issues…*