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**Veto Message: Governor Washburn
1869 (S.40)**

An act in addition to chapter eighty-three of the General Statutes, entitled 'Of the grand list.'

STATE OF VERMONT
Executive Department.
Montpelier, Vt., Nov. 15, 1869

The President laid before the Senate the following message from his Excellency, the Governor:

VETO MESSAGE OF SENATE BILL NO. 40,
RELATING TO THE GRAND LIST.

To the President of the Senate:

SIR: I return herewith to the Senate, without my approval, a bill originating in the Senate, entitled "An act in addition to chapter eighty-three of the General Statutes, entitled 'of the grand list.'"

This bill provides, that if the owner of stock in any bank, &c., shall remove from one town to another town in this State, and shall omit, on or before the sixth day of the next April, to give notice to the cashier of the bank of his removal, "it shall be the duty" of the listers of the town from which he removed to set his stock in the grand list of that town, and such person is made liable to pay all taxes, which shall be assessed upon it in that town. It makes no provision, in terms, for the case where the fact of the removal is known to the cashier in some other way, and he gives to the town clerk of the town, to which the person has removed, the notice required by the section forty-two of chapter sixty-one of the General Statutes, but requires absolutely,

that if the taxpayer shall *himself* omit to give to the cashier notice of his removal, he shall be taxed for his stock in the town from which he removed, even though no return of his stock is made by the cashier to that town; and it leaves it entirely uncertain, whether, if the taxpayer omit to give the notice required of him, but the cashier ascertains the fact of removal otherwise, and makes return of the stock to the town to which such person has removed, he shall thereupon be taxed in both towns, or only in the town in which he does not reside, and not in the town where he does reside. If double taxation was intended, the bill is defective in not expressly so providing; for double taxation for the same property is in the nature of a penalty, which must be expressed upon the face of the law, and can not be mere matter of inference. And if, instead of double taxation, it was intended, as expressed in the bill, that the owner of the stock should only be taxed in the town from which he has removed, and not in the town where he resides, then it may deprive the latter town of the benefit of his grand list, not for any fault of that town, or of its officers, but as the result of the voluntary omission of the taxpayer, and at the same time give to such taxpayer full power to elect, in which town he will be taxed for his bank stock, - a very convenient power for him to have, in a case where the rate of taxation in the town to which he removes exceeds that of the town from which the removal is made, but entirely at variance with the policy of the general laws of the State upon the subject of taxation.

I am unable to determine from the terms of the bill, whether it was intended merely to impose a duty upon the taxpayer, and to provide that his omission to perform that duty should not operate to enable him to escape taxation in some town, or whether it was also intended to provide, that he might be taxed in both towns, as a penalty for his omission to perform the duty. And in either view the terms of the bill are so indefinite and could so obviously induce litigation in

order to obtain a judicial construction of its intent, that I am unwilling to give it my approval,- although, if a bill was carefully drawn in either aspect, it might provide a very proper remedy for an existing mischief.

I therefore respectfully return the bill to the Senate for their further consideration.

PETER T. WASHBURN,
Governor

Governor's Veto Sustained
S.40, 1869

The Governor's veto was sustained in the Senate:
Yeas 2 Nays 23

Sources: *Journal of the Senate*, November 15, 1869 (pages 175, 191, and 237-238 of the Appendix)