

1 S.18

2 Introduced by Senator Illuzzi

3 Referred to Committee on Finance

4 Date: January 14, 2011

5 Subject: Taxation; administration; disclosure requirements

6 Statement of purpose: This bill proposes to remove the requirement of a
7 notary signature for the department of taxes to disclose returns, return
8 information, or information related to tax administration to an authorized
9 representative of a taxpayer.

10 An act relating to the disclosure of tax administration information to tax
11 representatives

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

13 Sec. 1. 32 V.S.A. § 3102(b) is amended to read:

14 (b) The following definitions shall apply for purposes of this section:

15 (1) "Person" shall include any individual, firm, partnership, association,
16 joint stock company, corporation, trust, estate, or other entity.

17 (2) "Return" means any tax return, declaration of estimated tax, license
18 application, report, or similar document, including attachments, schedules, and
19 transmittals, filed with the department of taxes.

1 (3) “Return information” includes a person’s name, address, date of
2 birth, ~~social security~~ Social Security, or federal identification number or any
3 other identifying number; information as to whether or not a return was filed or
4 required to be filed; the nature, source or amount of a person’s income,
5 payments, receipts, deductions, exemptions, credits, assets, liabilities, net
6 worth, tax liabilities, tax payments, deficiencies, or over-assessments; and any
7 other data, from any source, furnished to or prepared or collected by the
8 department of taxes with respect to any person.

9 (4) “Tax administration” means the verification of a tax return or claim
10 for credit, rebate, or refund; the investigation, assessment, determination,
11 litigation, or collection of a tax liability of any person; the investigation or
12 prosecution of a tax-related crime; or the enforcement of a tax statute.

13 (5) “Commissioner” means the commissioner of taxes appointed under
14 section 3101 of this title or any officer, employee or agent of the department of
15 taxes authorized by the commissioner (directly or indirectly by one or more
16 redelegations of authority) to perform any function of the commissioner.

17 (6) “State” means any sovereign body politic, including, but not limited
18 to, the United States, any state or territory thereof, and any foreign country or
19 state or province thereof.

20 (7) “Authorized representative” means any person who would be
21 considered a designee of the taxpayer under 26 U.S.C. § 6103(c). The

1 signature of a notary public shall not be required for a person to be considered
2 an “authorized representative.”

3 Sec. 2. EFFECTIVE DATE

4 This act shall take effect on July 1, 2011.