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S.341

Introduced by Committee on Economic Development, Housing and General
Affairs

Date: April 20, 2020

Subject: Taxation; Department of Taxes; disclosure of tax records;
unemployment

Statement of purpose of bill as introduced: This bill proposes to authorize the
Commissioner of Taxes to disclose tax information to the Department of Labor
for the purpose of determining the amount of benefits that individuals are
eligible to receive through Pandemic Unemployment Assistance.

An act relating to disclosure of tax information to facilitate the provision of
Pandemic Unemployment Assistance benefits

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

Sec. 1. 32 V.S.A. § 3102 is amended to read:

§ 3102. CONFIDENTIALITY OF TAX RECORDS

* * *

(e) The Commissioner may, in his or her discretion and subject to such
conditions and requirements as he or she may provide, including any
confidentiality requirements of the Internal Revenue Service, disclose a return
or return information:

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(8) To the Commissioner of Labor for the purpose of establishing the identity or liability of employers for unemployment compensation and for the purpose of verifying the earnings of individuals in order to determine the amount of Pandemic Unemployment Assistance they are eligible to receive pursuant to the Coronavirus Aid, Relief, and Economic Security Act, Pub. L. No. 116-136, § 2102.

* * *

Sec. 2. 32 V.S.A. § 3102 is amended to read:

§ 3102. CONFIDENTIALITY OF TAX RECORDS

* * *

(e) The Commissioner may, in his or her discretion and subject to such conditions and requirements as he or she may provide, including any confidentiality requirements of the Internal Revenue Service, disclose a return or return information:

* * *

(8) To the Commissioner of Labor for the purpose of establishing the identity or liability of employers for unemployment compensation ~~and for the purpose of verifying the earnings of individuals in order to determine the amount of Pandemic Unemployment Assistance they are eligible to receive~~

1 pursuant to the Coronavirus Aid, Relief, and Economic Security Act, Pub. L.
2 No. 116-136, § 2102.

3 * * *

4 Sec. 3. EFFECTIVE DATES

5 (a) This section shall take effect on passage.

6 (b) Notwithstanding 1 V.S.A. § 214, Sec. 1 shall take effect on passage and
7 shall apply retroactively to March 27, 2020.

8 (c) Sec. 2 shall take effect on January 15, 2021.