

1 H.954

2 Introduced by Committee on Ways and Means

3 Date:

4 Subject: Taxation; sales and use tax; meals and rooms tax; income tax;

5 education property tax; property transfer tax; administration;

6 confidentiality; universal service charge

7 Statement of purpose of bill as introduced: This bill proposes to make
8 numerous substantive and administrative changes to Vermont's tax laws. This
9 bill decreases the amount of use tax due under the safe harbor calculation
10 based on adjusted gross income. The Department of Taxes is authorized to
11 charge penalties for fraudulent requests for refunds irrespective of whether a
12 refund is issued. This bill clarifies that beverage deposit redemption
13 information received by the Department of Taxes is not confidential tax
14 information. The requirements for noncollecting vendors and short-term rental
15 platforms to report to the Department of Taxes are repealed. Marketplace
16 facilitators will be required to collect the universal service charge on behalf of
17 marketplace sellers. This bill amends due dates for municipal grand list
18 corrections, property transfer tax returns and payments, income tax filing
19 extensions, and certain claims for refunds of tax paid or offset. Numerous
20 other changes are made to the definitions used for the purposes of current use,
21 the income sensitivity property tax credit, and the sales and use tax.

1 An act relating to miscellaneous tax provisions

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

3 * * * Education Property Tax * * *

4 Sec. 1. 32 V.S.A. § 4261 is amended to read:

5 § 4261. CORRECTING OMISSION FROM GRAND LIST

6 When real or personal estate is omitted from the grand list by mistake; or an
7 obvious error is found, the listers, with the approval of the ~~Selectboard~~
8 selectboard, on or before December 31, may supply such omissions or correct
9 such errors and make a certificate thereon of the fact; provided, however, the
10 listers may make a correction resulting from the filing or rescission of a
11 homestead declaration without approval of the ~~Selectboard~~ selectboard.

12 Sec. 2. 32 V.S.A. § 4342 is amended to read:

13 § 4342. EXTENSIONS BY THE DIRECTOR

14 On written application therefor made by the listers or assessors of any town,
15 with the approval of the ~~Selectboard~~ selectboard of the town or mayor of the
16 city, the several dates fixed by law and extended by the preceding section or
17 the charter of any municipal corporation, on or before which certain acts must
18 be done relating to duties of listers and assessors, may be further extended by
19 the Director and such extensions shall be in writing ~~and shall be recorded in~~
20 ~~the office of the town clerk.~~

1 Sec. 3. 32 V.S.A. § 5405(f) is amended to read:

2 (f) Within the limits of the resources available for that purpose, the
3 Commissioner may employ such individuals, whether on a permanent,
4 temporary, or contractual basis, as shall be necessary, in the judgment of the
5 Commissioner, to aid in the performance of duties under this section. The
6 Commissioner shall pay each municipality the sum of \$1.00 per grand list
7 parcel in the municipality, for services provided to the Commissioner in
8 connection with ~~his or her~~ the performance of duties under this section. ~~Such~~
9 ~~payment shall be made from the equalization and reappraisal account within~~
10 ~~the Education Fund.~~ Each municipality shall deposit payments received under
11 this subsection into a special fund that shall be used to support the preparation
12 of the education property tax grand list.

13 Sec. 4. BILLING AND COLLECTION OF EDUCATION PROPERTY

14 TAX; DEPARTMENT OF TAXES; IMPLEMENTATION PLAN

15 (a) On or before January 15, 2021, the Department of Taxes, in
16 consultation with the Vermont League of Cities and Towns, the Vermont
17 Municipal Clerks' and Treasurers' Association, the Vermont Bankers
18 Association, and the Association of Vermont Credit Unions, shall submit to the
19 House Committees on Ways and Means and on Government Operations and
20 the Senate Committees on Finance and on Government Operations an
21 implementation plan to transition the responsibility for billing and collecting

1 the statewide education property tax from municipalities to the Department.
2 The implementation plan shall include recommended legislation and estimates
3 of the fiscal impact of the proposed transition. The Department shall have the
4 legal and fiscal assistance of the Office of Legislative Council and the Joint
5 Fiscal Office in preparing the implementation plan.

6 (b) The Department shall address the following in its proposed
7 implementation plan:

8 (1) adjustments to the assessment calendar;

9 (2) establishment of billing dates and the format of bills;

10 (3) establishment of collection dates, methods of payment, including
11 withholding, and any early payment discount;

12 (4) authority to collect delinquent payments, penalties, and interest;

13 (5) administration of education payments to school districts;

14 (6) municipal obligation for locally voted exemptions from the
15 education property tax;

16 (7) jurisdiction over appeals and abatements;

17 (8) timing and duration of the transition period;

18 (9) estimated fiscal impact of the implementation plan during the
19 transition phase and anticipated operational budget; and

1 (10) any other consideration relating to the transition of billing and
2 collecting the statewide education property tax from municipalities to the
3 Department.

4 * * * Current Use * * *

5 Sec. 5. 32 V.S.A. § 3752(10) is amended to read:

6 (10) “Owner” means the person who is the owner ~~of record~~ of any land
7 or the lessee under a perpetual lease as defined in subsection 3610(a) of this
8 title, provided the term of the lease is for a minimum of 999 years exclusive of
9 renewals. When enrolled land is mortgaged, the mortgagor shall be deemed
10 the owner of the land for the purposes of this subchapter, until the mortgagee
11 takes possession, either by voluntary act of the mortgagor or foreclosure, after
12 which the mortgagee shall be deemed the owner.

13 * * * Property Tax Hearing Officer Per Diem * * *

14 Sec. 6. 32 V.S.A. § 4465 is amended to read:

15 § 4465. APPOINTMENT OF PROPERTY VALUATION HEARING

16 OFFICER; OATH; PAY

17 When an appeal to the Director is not withdrawn, the Director shall refer the
18 appeal in writing to a person not employed by the Director, appointed by the
19 Director as hearing officer. The Director shall have the right to remove a
20 hearing officer for inefficiency, malfeasance in office, or other cause. In like
21 manner, the Director shall appoint a hearing officer to fill any vacancy created

1 by resignation, removal, or other cause. Before entering into their duties,
2 persons appointed as hearing officers shall take and subscribe the oath of the
3 office prescribed in the Constitution, which oath shall be filed with the
4 Director. The Director shall pay each hearing officer a sum not to exceed
5 ~~\$120.00~~ \$150.00 per diem for each day wherein hearings are held, together
6 with reasonable expenses as the Director may determine. A hearing officer
7 may subpoena witnesses, records, and documents in the manner provided by
8 law for serving subpoenas in civil actions and may administer oaths to
9 witnesses.

10 * * * Property Transfer Tax * * *

11 Sec. 7. 32 V.S.A. § 9605(a) shall be amended to read:

12 (a) The tax imposed by this chapter shall be paid to the Commissioner ~~at~~
13 ~~the time of~~ within 30 days after transfer of title to property subject to the tax or,
14 in the case of a transfer or acquisition of a controlling interest in a person with
15 title to property for which a deed is not given, within 30 days after transfer or
16 acquisition.

17 * * * Sales and Use Tax * * *

18 Sec. 8. 32 V.S.A. § 5870 shall be amended to read:

19 § 5870. REPORTING USE TAX ON INDIVIDUAL INCOME TAX

20 RETURNS

1 (a) The Commissioner of Taxes shall provide that individuals report use tax
2 on their State individual income tax returns. Taxpayers are required to attest to
3 the amount of their use tax liability under chapter 233 of this title for the period
4 of the tax return. Alternatively, they may elect to report an amount that is a
5 percentage of their adjusted gross income determined under subsection (b) of
6 this section, ~~as shown on a table published by the Commissioner of Taxes;~~ and
7 use tax liability arising from the purchase of each item with a purchase price in
8 excess of \$1,000.00 shall be added to the table amount shown under subsection
9 (b) of this section.

10 (b) The amount of use tax a taxpayer may elect to report under subsection
11 (a) of this section shall be ~~0.10 percent of their adjusted gross income based on~~
12 the taxpayer's adjusted gross income as determined by the following tables;
13 provided, however, that a taxpayer shall not be required to pay more than
14 ~~\$500.00~~ \$150.00 for use tax liability under this subsection; arising from total
15 purchases of items with a purchase price of \$1,000.00 or less.

<u>If adjusted gross income is:</u>	<u>The tax is:</u>
<u>Not over \$20,000.00</u>	<u>\$ 0.00</u>
<u>\$20,001.00 to \$30,000.00</u>	<u>\$10.00</u>
<u>\$30,001.00 to \$40,000.00</u>	<u>\$15.00</u>
<u>\$40,001.00 to \$50,000.00</u>	<u>\$20.00</u>
<u>\$50,001.00 to \$60,000.00</u>	<u>\$25.00</u>

1	<u>\$60,001.00 to \$70,000.00</u>	<u>\$30.00</u>
2	<u>\$70,001.00 to \$80,000.00</u>	<u>\$35.00</u>
3	<u>\$80,001.00 to \$90,000.00</u>	<u>\$40.00</u>
4	<u>\$90,001.00 to \$100,000.00</u>	<u>\$45.00</u>
5	<u>\$100,001.00 and over</u>	<u>the lesser of \$150.00 or</u>
6		<u>0.05% of adjusted gross</u>
7		<u>income.</u>

8 Sec. 9. 32 V.S.A. § 9701(9) is amended to read:

9 (9) "Vendor" means:

10 * * *

11 (F) A person making sales of tangible personal property from outside
12 this State to a destination within this State and not maintaining a place of
13 business or other physical presence in this State that:

14 (i) engages in regular, systematic, or seasonal solicitation of sales
15 of tangible personal property in this State:

16 (I) by the display of advertisements in this State;

17 (II) by the distribution of catalogues, periodicals, advertising
18 flyers, or other advertising by means of print, radio, or television media; or

19 (III) by mail, Internet, telephone, computer database, cable,
20 optic, cellular, or other communication systems, for the purpose of effecting
21 sales of tangible personal property; and

1 (ii) has either made sales from outside this State to destinations
2 within this State of at least \$100,000.00, or totaling at least 200 individual
3 sales transactions, during ~~any~~ the 12-month period preceding the monthly
4 period with respect to which that person's liability for tax under this chapter is
5 determined.

6 * * *

7 (J) A marketplace facilitator who has facilitated sales by marketplace
8 sellers to destinations within this State of at least \$100,000.00, or totaling at
9 least 200 individual sales transactions, during ~~any~~ the 12-month period
10 preceding the monthly period with respect to which that person's liability for
11 tax under this chapter is determined.

12 (K) A marketplace seller who has combined sales to a destination
13 within this State and sales through a marketplace to a destination within this
14 State of at least \$100,000.00, or totaling at least 200 individual sales
15 transactions, during ~~any~~ the 12-month period preceding the monthly period
16 with respect to which that person's liability for tax under this chapter is
17 determined.

18 Sec. 10. 32 V.S.A. § 9712(c) is amended to read:

19 (c) ~~Each noncollecting vendor shall file a copy of the notice required by~~
20 ~~subsection (b) with the Department of Taxes on or before January 31 of each~~
21 ~~year. The notice required by this subsection only apply to noncollecting~~

1 ~~vendors who made \$100,000.00 or more of sales into Vermont in the previous~~
2 ~~calendar year. Failure to file a copy of the notice required by this subsection~~
3 ~~shall subject the noncollecting vendor to a penalty of \$10.00 for each failure,~~
4 ~~unless the noncollecting vendor shows reasonable cause. [Repealed.]~~

5 * * * Universal Service Charge * * *

6 Sec. 11. 30 V.S.A. § 7521(e) is amended to read:

7 (e)(1) Notwithstanding any other provision of law to the contrary,
8 beginning on January 1, 2020, the Universal Service Charge shall be imposed
9 on all retail sales of prepaid wireless telecommunications service subject to the
10 sales and use tax imposed under 32 V.S.A. chapter 233. The charges shall be
11 collected by sellers or marketplace facilitators collecting sales tax pursuant to
12 32 V.S.A. § 9713 and remitted to the Department of Taxes in the manner
13 provided under 32 V.S.A. chapter 233. Upon receipt of the charges, the
14 Department of Taxes shall have 30 days to remit the funds to the fiscal agent
15 selected under section 7503 of this chapter. The Commissioner of Taxes shall
16 establish registration and payment procedures applicable to the Universal
17 Service Charge imposed under this subsection consistent with the registration
18 and payment procedures that apply to the sales tax imposed on such services
19 and also consistent with the administrative provisions of 32 V.S.A.
20 chapter 151, including any enforcement or collection action available for taxes
21 owed pursuant to that chapter.

1 (2) If a minimal amount of prepaid wireless telecommunications service
2 is sold with a prepaid wireless device for a single, nonitemized price, then the
3 seller may elect not to apply the Universal Service Charge to such transaction.

4 (3) As used in this subsection:

5 (A) “Minimal amount” means an amount of service denominated as
6 not more than 10 minutes or not more than \$5.00.

7 (B) “Prepaid wireless telecommunications service” means a
8 telecommunications service as defined in subdivision 203(5) of this title that a
9 consumer pays for in advance and that is sold in predetermined units or dollars
10 that decline with use.

11 (C) “Seller” means a person who sells prepaid wireless
12 telecommunications service to a consumer.

13 (D) “Marketplace facilitator” shall have the same meaning as in
14 32 V.S.A. § 9701(56).

15 * * * Meals and Rooms Tax * * *

16 Sec. 12. 32 V.S.A. § 9248 is amended to read:

17 § 9248. ~~INFORMATIONAL REPORTING~~

18 ~~The Department of Taxes shall collect information on operators from~~
19 ~~persons providing an Internet platform for the short-term rental of property for~~
20 ~~occupancy in this State. The information collected shall include any~~
21 ~~information the Commissioner shall require, and the name, address, and terms~~

1 ~~of the rental transactions of persons acting as operators through the Internet~~
2 ~~platform. The failure to provide information as required under this section~~
3 ~~shall subject the person operating the Internet platform to a fine of \$5.00 for~~
4 ~~each instance of failure. The Commissioner is authorized to adopt rules and~~
5 ~~procedures to implement this section. [Repealed.]~~

6 * * * Income Tax * * *

7 * * * Annual Link to Federal Statutes * * *

8 Sec. 13. 32 V.S.A. § 5824 is amended to read:

9 § 5824. ADOPTION OF FEDERAL INCOME TAX LAWS

10 The statutes of the United States relating to the federal income tax, as in
11 effect on December 31, ~~2018~~ 2019, but without regard to federal income tax
12 rates under 26 U.S.C. § 1, are hereby adopted for the purpose of computing the
13 tax liability under this chapter.

14 Sec. 14. 32 V.S.A. § 7402(8) is amended to read:

15 (8) “Laws of the United States” means the U.S. Internal Revenue Code
16 of 1986, as amended through December 31, ~~2018~~ 2019. As used in this
17 chapter, “Internal Revenue Code” has the same meaning as “laws of the United
18 States” as defined in this subdivision.

* * * Income Tax Refunds * * *

1
2 Sec. 15. 32 V.S.A. § 5884(a) is amended to read:

3 (a) At any time within three years after the date a return is required to be
4 filed under this chapter, six months from the date a tax liability is paid or
5 offset, or six months after a refund was received from the United States with
6 respect to an income tax liability, or an amount of taxable income, under the
7 laws of the United States, reported in a return filed under the laws of the
8 United States for the taxable year, with respect to which that return was filed
9 under this chapter, whichever is later, a taxpayer may petition the
10 Commissioner for the refund of all or any part of the amount of tax paid ~~with~~
11 ~~respect to the return~~. Unless the period is extended by agreement of the
12 Commissioner and the taxpayer, the Commissioner shall thereafter, upon
13 notice to the taxpayer, hold a hearing on the claim and shall notify the taxpayer
14 of his or her determination of the claim within 30 days of the hearing. The
15 failure of the Commissioner to refund the amount claimed by a taxpayer within
16 six months of the date of the petition for the refund, under this subsection, shall
17 be considered to be a notification to the taxpayer of the Commissioner's
18 determination concerning the claim. The notification shall be considered to
19 have been given on the date of the expiration of the six-month period.

20 Sec. 16. PETITIONS FOR TY 2016 REFUNDS; COVID-19 PUBLIC

21 HEALTH EMERGENCY

1 Notwithstanding 32 V.S.A. § 5884(a), after April 15, 2020 and on or before
2 July 15, 2020, the Commissioner of Taxes shall accept a taxpayer's petition for
3 refund with respect to income tax returns filed for the taxable year 2016. If the
4 Commissioner determines that the taxpayer has paid an amount of income tax
5 under 32 V.S.A. chapter 151 that, as of the date of the determination, exceeds
6 the amount of tax liability owing from the taxpayer to the State, the
7 Commissioner shall forthwith refund the excess amount to the taxpayer
8 together with interest pursuant to 32 V.S.A. § 5884(b).

9 * * * Income Tax Returns * * *

10 Sec. 17. 32 V.S.A. § 5866 is amended to read:

11 § 5866. SUPPLEMENTAL INFORMATION; CHANGES IN FEDERAL
12 TAX LIABILITY OR TAXABLE INCOME

13 (a) If, after the time for filing any return required by this chapter, a
14 taxpayer;

15 (1) becomes aware of any information ~~which~~ that makes that return
16 materially false, inaccurate, or incomplete; or

17 (2) is notified of any assertion by the United States, whether under
18 Section 6212 of the Internal Revenue Code of 1986 or otherwise, that the
19 taxpayer's taxable income under the laws of the United States is other than the
20 amount stated in the return; or

21 (3) files an amended return under the laws of the United States,

1 the taxpayer shall, within ~~60~~ 180 days of the receipt of that information or
2 notification of that assertion or filing that amended return, notify the
3 Commissioner thereof, and of such particulars as may be relevant to the
4 amount of any tax liability of the taxpayer under this chapter.

5 * * *

6 Sec. 18. 32 V.S.A. § 5868 is amended to read:

7 § 5868. EXTENSION OF TIME FOR FILING OF RETURNS

8 The Commissioner may extend the time within which a taxpayer is required
9 to file a return. The Commissioner shall, ~~upon receipt of documentation that a~~
10 ~~corporation has been granted either an automatic or a good cause extension of~~
11 ~~the time for filing its United States income tax return,~~ extend the time for filing
12 the a taxpayer's Vermont income tax return to the extended date for filing the
13 United States income tax return if the taxpayer has been granted either an
14 automatic or a good cause extension of time for filing the United States income
15 tax return except that the time for filing a corporation's Vermont income tax
16 return shall be extended to 30 days one month after the extended date for filing
17 the United States income tax return. An extension of the time in which to file a
18 return will not result in a corresponding extension of the time for the payment
19 of the tax liability with respect to which the return is filed.

* * * 529 Plans * * *

Sec. 19. 32 V.S.A. § 5825a(b) is amended to read:

(b) A taxpayer who has received a credit under subsection (a) of this section shall repay to the Commissioner 10 percent of any distribution from a higher education investment plan account, ~~which distribution is not used exclusively for costs of attendance at an approved postsecondary education institution as defined in 16 V.S.A. § 2822(6)~~, up to a maximum of the total credits received by the taxpayer under subsection (a) of this section minus any amount of repayment of such credits in prior tax years except when the distribution:

(i) is used exclusively for costs of attendance at an approved postsecondary education institution as defined in 16 V.S.A. § 2822(6);

(ii) qualifies as an expense associated with a registered apprenticeship program pursuant to 26 U.S.C. § 529(c)(8); or

(iii) is made after the death of the beneficiary or after the beneficiary becomes disabled pursuant to subdivisions (q)(2)(C) and (m)(7) of 26 U.S.C. § 72.

(c) Repayments under ~~this~~ subsection (b) of this section shall be subject to assessment, notice, penalty and interest, collection, and other administration in the same manner as an income tax under this chapter.

1 * * * Department of Taxes; Administration * * *

2 Sec. 20. 32 V.S.A. § 3102(n) is added to read:

3 (n) Data reported to the Commissioner of Taxes by a deposit initiator under
4 10 V.S.A. § 1530 shall not be considered confidential return or return
5 information under this section, provided that the Commissioner may disclose
6 the data in summary or aggregated form that does not directly or indirectly
7 identify individual deposit initiators except to the Secretary of Natural
8 Resources in relation to the administration of 10 V.S.A. chapter 53.

9 Sec. 21. 10 V.S.A. § 1530(e) is amended to read:

10 (e) Data reported to the Secretary of Natural Resources and the
11 Commissioner of Taxes by a deposit initiator under this section shall be
12 confidential business information exempt from public inspection and copying
13 under 1 V.S.A. § 317(c)(9) but shall not be confidential return information
14 under 32 V.S.A. § 3102, provided that the Commissioner of Taxes may use
15 and disclose such information in summary or aggregated form that does not
16 directly or indirectly identify individual deposit initiators except to the
17 Secretary of Natural Resources in relation to the administration of this chapter.

18 Sec. 22. 32 V.S.A. § 3202(b)(5) is amended to read:

19 (5) Fraudulent failure to pay. When a taxpayer fraudulently or with
20 willful intent to defeat or evade a tax liability imposed by this title, ~~either~~ fails
21 to pay a tax liability on the date prescribed therefor, ~~or~~ requests and receives a

1 refund of a tax liability, or requests but does not receive a refund of a tax
2 liability, then, in addition to any interest payable pursuant to subsection (a) of
3 this section, the Commissioner may assess and the taxpayer shall then pay a
4 penalty equal to the amount of the tax liability unpaid on the prescribed date of
5 payment ~~or~~, the amount received as a refund subsequent to that date, or the
6 amount requested but not received as a refund.

7 * * * Offsets; Public Service; Billback Authority * * *

8 Sec. 23. 30 V.S.A. § 21 is amended to read:

9 § 21. PARTICULAR PROCEEDINGS AND ACTIVITIES; ASSESSMENT
10 OF COSTS

11 (a) An agency may allocate the portion of the expense incurred or
12 authorized by it in retaining additional personnel pursuant to section 20 of this
13 title to the applicant or the company or companies involved. ~~In~~ As used in this
14 section, “agency” means an agency, board, commission, or department of the
15 State enabled to authorize or retain personnel under section 20 of this title.

16 * * *

17 (i) If an invoice for expenses incurred under subsection (a) of this section is
18 not paid within 45 days after the date of mailing:

19 (1) the Commission may withhold the issuance of or revoke any related
20 certificate of public good, provided the applicant is given an opportunity for
21 hearing after reasonable notice;

1 (2) an agency may charge simple interest of one percent per month on
2 the unpaid amount of the invoice for the period from 45 days after the date of
3 mailing to the date of full payment of the amount due; and

4 (3) an agency may either contract with private collection agencies to
5 collect principal and interest due or use setoff debt collection, as provided in
6 32 V.S.A. §§ 5931–5940.

7 * * * Judiciary Branch Fees * * *

8 Sec. 24. 24 V.S.A. § 1981(a) is amended to read:

9 (a) Upon the filing of the complaint and entry of a judgment after hearing
10 or entry of default by the hearing officer, subject to any appeal pursuant to
11 4 V.S.A. § 1107, the person found in violation shall have up to 30 days to pay
12 the penalty to the Judicial Bureau. ~~Upon the expiration of the period to pay the~~
13 ~~penalty, the person found in violation shall be assessed a surcharge of \$10.00~~
14 ~~for the benefit of the municipality.~~ All the civil remedies for collection of
15 judgments shall be available to enforce the final judgment of the Judicial
16 Bureau.

17 Sec. 25. 32 V.S.A. § 1431(b) is amended to read:

18 (b)(1) Except as provided in subdivisions (2)-(5)(7) of this subsection, prior
19 to the entry of any cause in the Superior Court, there shall be paid to the clerk
20 of the court for the benefit of the State a fee of \$295.00 in lieu of all other fees
21 not otherwise set forth in this section.

1 * * *

2 (7) Prior to the filing of any appeal from the Probate Division of the
3 Superior Court to the Civil Division of the Superior Court, there shall be paid
4 to the clerk of the court for the benefit of the State a fee of \$295.00 in lieu of
5 all other fees not otherwise set forth in this section.

6 * * *

7 * * * Official State Revenue Estimate; Emergency Board * * *

8 Sec. 26. OFFICIAL STATE REVENUE ESTIMATE; JULY REVENUE
9 ESTIMATE; MEDICAID REPORT; FISCAL YEAR 2021;
10 COVID-19 EMERGENCY

11 Notwithstanding 32 V.S.A. § 305a(a) and (c)(2), in FY 2021, due to the
12 COVID-19 emergency, the Joint Fiscal Office and the Secretary of
13 Administration may extend to August 15, 2020 the date to submit the
14 following to the Emergency Board:

15 (1) their respective July revenue estimates of State revenues in the
16 General, Transportation, Transportation Infrastructure Bond, and Education
17 Funds; and

18 (2) a report on the most recently ended fiscal year for all Medicaid and
19 Medicaid-related programs, including caseload and expenditure information
20 for each Medicaid eligibility group.

