

1 Introduced by Committee on Economic Development, Housing and General
2 Affairs

3 Date:

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

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

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

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

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

14 § 3102. CONFIDENTIALITY OF TAX RECORDS

15 * * *

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

20 * * *

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

7 * * *

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

9 § 3102. CONFIDENTIALITY OF TAX RECORDS

10 * * *

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

15 * * *

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

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Sec. 3. EFFECTIVE DATES

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(a) This section shall take effect on passage.

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(b) Notwithstanding 1 V.S.A. § 214, Sec. 1 shall take effect on passage and

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shall apply retroactively to March 27, 2020.

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