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| 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<br>11 | An act relating to disclosure of tax information to facilitate the provision of<br>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

\* \* \*

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| 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  | <u>No. 116–136, § 2102</u> .  |
| 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 | <del>No. 116–136, § 2102</del> .  |

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- 1 \*\*\*
- 2 Sec. 3. EFFECTIVE DATES
- 3 (a) This section and Sec. 1 shall take effect on passage.
- 4 (b) Sec. 2 shall take effect on January 15, 2020.