Statement of purpose of bill as introduced: This bill proposes to permit the Commissioner of Taxes to disclose tax information to the Department of Labor for purposes of determining the amount of benefits that individuals are eligible to receive through Pandemic Unemployment Assistance and for purposes of issuing tax documents for unemployment insurance and related federal and State benefits programs.

An act relating to the disclosure of tax information to facilitate the administration of COVID-19-related unemployment insurance 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:

* * *

(8) To the Commissioner of Labor for the purpose of establishing the
identity or liability of employers for unemployment compensation, for the
purpose of verifying the earnings of individuals in order to determine the
amount of Pandemic Unemployment Assistance they are eligible to receive,
and for the purpose of verifying and correcting personally identifiable
information necessary for the creation and issuance of tax documents to
individuals who received benefits through unemployment insurance and
related federal and State benefit programs administered by the Department of
Labor.

* * *

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

(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,
and for the purpose of verifying and correcting personally identifiable
information necessary for the creation and issuance of tax documents to
individuals who received benefits through unemployment insurance and
related federal and State benefit programs administered by the Department of
Labor.

Sec. 3. 32 V.S.A. § 3102(e)(8) is amended to read:

(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.

Sec. 4. EFFECTIVE DATES

(a) This section shall take effect on passage.

(b) Notwithstanding 1 V.S.A. § 214, Sec. 1 shall take effect on passage and
shall apply retroactively to January 15, 2021.

(c) Sec. 2 shall take effect on July 1, 2021.

(d) Sec. 3 shall take effect on July 1, 2022.