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S.81

Introduced by Committee on Economic Development, Housing and General  
Affairs

Date:

Subject: Labor; taxation; Department of Taxes; disclosure of tax records;  
unemployment insurance

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.

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

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

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

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§ 3102. CONFIDENTIALITY OF TAX RECORDS

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\* \* \*

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(e) The Commissioner may, in his or her discretion and subject to such

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conditions and requirements as he or she may provide, including any

1 confidentiality requirements of the Internal Revenue Service, disclose a return  
2 or return information:

3 \* \* \*

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

13 \* \* \*

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

15 (8) To the Commissioner of Labor for the purpose of establishing the  
16 identity or liability of employers for unemployment compensation, and for the  
17 purpose of verifying the earnings of individuals in order to determine the  
18 amount of Pandemic Unemployment Assistance they are eligible to receive,  
19 ~~and for the purpose of verifying and correcting personally identifiable~~  
20 ~~information necessary for the creation and issuance of tax documents to~~  
21 ~~individuals who received benefits through unemployment insurance and~~

1 ~~related federal and State benefit programs administered by the Department of~~  
2 ~~Labor.~~

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

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

8 Sec. 4. EFFECTIVE DATES

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

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

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

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