

1 UI Tax Language for BAA

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

3 § 3102. CONFIDENTIALITY OF TAX RECORDS

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

9 * * *

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

19 * * *

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

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

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

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

15 Sec. D. EFFECTIVE DATES

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

18 (b) Sec. B shall take effect on July 1, 2021.

19 (c) Sec. C shall take effect on July 1, 2022.

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