

1 H.321

2 Introduced by Representative Stebbins of Burlington

3 Referred to Committee on

4 Date:

5 Subject: Climate change; taxation; Department of Taxes; greenhouse gas
6 emissions

7 Statement of purpose of bill as introduced: This bill proposes to have the
8 Department of Taxes and the Department of Motor Vehicles share with the
9 Agency of Natural Resources and the Department of Public Service
10 information necessary to publish the Greenhouse Gas Emission Inventory and
11 Forecast.

12 An act relating to information sharing between State agencies

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

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

15 § 3102. CONFIDENTIALITY OF TAX RECORDS

16 (a) No present or former officer, employee, or agent of the Department of
17 Taxes shall disclose any return or return information to any person who is not
18 an officer, employee, or agent of the Department of Taxes except in
19 accordance with the provisions of this section. A person who violates this
20 section shall be fined not more than \$1,000.00 or imprisoned for not more than

1 one year, or both; and if the offender is an officer or employee of this State, the
2 offender shall, in addition, be dismissed from office and be incapable of
3 holding any public office for a period of five years thereafter.

4 * * *

5 (d) The Commissioner shall disclose a return or return information:

6 * * *

7 (9) To the Agency of Natural Resources and the Department of Public
8 Service for purposes of providing information related to the sales and use tax
9 under chapter 233 of this title or to the fuel tax imposed under 33 V.S.A. §
10 2503 necessary to publish the Vermont Greenhouse Gas Emission Inventory
11 and Forecast required under 10 V.S.A. § 582, including disaggregating the data
12 by fuel type.

13 (10) To the Public Utility for purposes of providing information related
14 to the fuel tax imposed under 33 V.S.A. § 2503, including disaggregating the
15 data by fuel type.

16 * * *

17 Sec. 2. 23 V.S.A. § 102 is amended to read:

18 § 102. DUTIES OF COMMISSIONER

19 * * *

20 (c) The Commissioner shall provide the Secretary of Natural Resources and
21 the Commissioner of Public Service with any information related to the diesel
22 fuel tax imposed under 23 V.S.A. chapter 27, the gasoline tax imposed under

1 23 V.S.A. chapter 28, and miles travelled data necessary to publish the
2 Vermont Greenhouse Gas Emission Inventory and Forecast required under 10
3 V.S.A. § 582. The Commissioner shall provide any information requested
4 within 90 days.

5 * * *

6 Sec. 3. DEPARTMENT OF TAXES; FORM OF RETURNS

7 On or before July 1, 2023, the Commissioner of Taxes shall update the form
8 of returns required by 32 V.S.A. § 9775, including the Sales and Use Tax
9 Return for Aviation Jet Fuel and Natural Gas, known as Form SUT-458, and
10 the Fuel Tax and Petroleum Distributor Licensing Fee Return, known as Form
11 FGR-615, in consultation with the Secretary of Natural Resources to provide
12 further information necessary to understand the volume of each fuel product
13 type sold or consumed.

14 Sec. 4. EFFECTIVE DATE

15 This act shall take effect on passage.