

1 TO THE HOUSE OF REPRESENTATIVES:

2 The Committee on Ways and Means to which was referred Senate Bill No.
3 326 entitled “An act relating to miscellaneous amendments to laws relating to
4 motor vehicles” respectfully reports that it has considered the same and
5 recommends that the report of the Committee on Transportation be amended
6 after Sec. 27 by adding a reader assistance heading and a new Sec. 28 to read
7 as follows:

8 * * * Tax Record Confidentiality; Disclosure; Agency of Transportation * * *

9 Sec. 28. 32 V.S.A. § 3102 is amended to read:

10 § 3102. CONFIDENTIALITY OF TAX RECORDS

11 * * *

12 (e) The Commissioner may, in the Commissioner’s discretion and subject
13 to such conditions and requirements as the Commissioner may provide,
14 including any confidentiality requirements of the Internal Revenue Service,
15 disclose a return or return information:

16 * * *

17 (25) To the Agency of Transportation, provided that the disclosure
18 relates to tax revenue generated on the premises of airports in the State and is
19 necessary to demonstrate compliance with Federal Aviation Administration
20 grant funding requirements relating to airport revenue.

21 * * *

1 and by renumbering the remaining sections to be numerically correct.

2

3 (Committee vote: _____)

4

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Representative _____

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FOR THE COMMITTEE