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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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(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.