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**HOUSE BILL NO. 664**

Offered January 11, 2012

Prefiled January 11, 2012

*A BILL to amend and reenact § 58.1-202 of the Code of Virginia, relating to the Department of Taxation publishing the names of taxpayers claiming state tax credits, the dollar amount for each state tax credit claimed by the named taxpayer, and other related information in regard to the claiming of Virginia income tax credits.*

Patron—Surovell

Referred to Committee on Finance

**Be it enacted by the General Assembly of Virginia:****1. That § 58.1-202 of the Code of Virginia is amended and reenacted as follows:**

§ 58.1-202. General powers and duties of Tax Commissioner.

In addition to the powers conferred and the duties imposed elsewhere by law upon the Tax Commissioner, he shall:

1. Supervise the administration of the tax laws of the Commonwealth, insofar as they relate to taxable state subjects and assessments thereon, with a view to ascertaining the best methods of reaching all such property, of effecting equitable assessments and of avoiding conflicts and duplication of taxation of the same property.

2. Recommend to the Governor and the General Assembly measures to promote uniform assessments, just rates and harmony and cooperation among all officials connected with the revenue system of the Commonwealth.

3. Exercise general supervision over all commissioners of the revenue so far as the duties of such officers pertain to state revenues, and confer with, instruct and advise all such officers in the performance of their duties to the extent stated.

4. Investigate at any time the assessment and collection of state taxes in any county or city and when the assessment is found unreasonable and unjust take steps to correct the same in the manner provided by law.

5. Institute proceedings by motion in writing in the proper court for the removal or suspension of commissioners of the revenue for incompetency, neglect or other official misconduct and order the Comptroller to withhold compensation from any commissioner of the revenue who fails to comply with any law governing the duties or any lawful instruction of the Tax Commissioner, until such commissioner of the revenue complies with such law or instruction.

6. Provide commissioners of the revenue with information and assistance in the assessment of personal property, including the maintenance of a reference library and the conduct of instructional programs.

7. Prescribe the forms of books, schedules and blanks to be used in the assessment and collection of state taxes and call for and prescribe the forms of such statistical reports, notices and other papers as he may deem necessary to the proper administration of the law, and prescribe and install uniform systems to be used by assessing officials.

8. Direct such proceedings, actions and prosecutions to be instituted as may be needful to enforce the revenue laws of the Commonwealth and call on the Attorney General or other proper officer to prosecute such actions and proceedings.

9. Intervene, by petition or otherwise, whenever deemed advisable in any action or proceeding pending in any court wherein the constitutionality or construction of any state tax or revenue statute or the validity of any state tax is in question. The court wherein such action or proceeding is pending may, by order entered therein, make the Tax Commissioner a party thereto whenever deemed necessary.

10. Upon request by any local governing body, local board of equalization or any ten citizens and taxpayers of the locality, render advisory aid and assistance to such board in the matter of equalizing the assessments of real estate and tangible personal property as among property owners of the locality.

11. Annually make available to every county and city and, where appropriate, towns, a general reassessment procedures manual which provides the legal requirements for conducting general reassessments, and guidelines suggesting the broad range of factors in addition to market data that are appropriate for consideration in the determination of fair market value of both rural and urban land and structures.

12. Issue an annual report to the members of the House Appropriations Committee, the House Finance Committee, and the Senate Finance Committee detailing procedures used in the collections

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59 process and how the Virginia Taxpayer Bill of Rights (§ 58.1-1845) is implemented to assist with such  
60 collections.

61 13. Ensure that employees of the Department are not paid, evaluated, or promoted on the basis of the  
62 amount of assessments or collections from taxpayers.

63 14. Issue an annual report to the members of the General Assembly ~~and post such report on the~~  
64 ~~Department's website~~ that details the total amount of corporate income tax relief provided in the  
65 Commonwealth during the second preceding tax year. The report shall (i) include the total dollar amount  
66 of income tax subtractions, deductions, exclusions, and exemptions claimed cumulatively by  
67 corporations; (ii) identify all tax credits claimed; (iii) provide an analysis of the fiscal impact of the  
68 corporate tax relief; and (iv) provide summary information regarding the types of taxpayers who claim  
69 the tax relief. ~~The report shall also provide information on the number of companies that have qualified~~  
70 ~~for the major business facility job tax credit established under § 58.1-439 and the amount of such~~  
71 ~~credits.~~

72 *In addition to such required information, the annual report shall also provide the following detailed*  
73 *information for each state tax credit claimed pursuant to Chapter 3 (§ 58.1-300 et seq.): a brief*  
74 *description of the credit, the name of each taxpayer claiming at least \$1,000 of the respective credit, the*  
75 *total dollar amount of the credit claimed by such taxpayer, and a reference to the Code of Virginia*  
76 *section (referenced with specificity) that establishes the credit. However, in no case shall detailed*  
77 *information be included on the report for any tax credit claimed pursuant to § 58.1-332, 58.1-332.1,*  
78 *58.1-339.6, 58.1-339.7, 58.1-339.8, or 58.1-339.11. The publication of such detailed information*  
79 *pursuant to this subdivision shall in no way be construed or interpreted as violating any law prohibiting*  
80 *the disclosure of such information, including but not limited to § 58.1-3.*

81 *The Department shall maintain the report described under this subdivision on its website and shall*  
82 *provide options for users to sort the report.*

83 The report shall be submitted by October 1 of each year.

84 15. Obtain information from each income tax taxpayer as to whether the taxpayer claimed a federal  
85 earned income tax credit and the amount claimed, unless such information can be calculated based on  
86 other information in the taxpayer's return.