

VIRGINIA ACTS OF ASSEMBLY — CHAPTER

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An Act to amend and reenact §§ 9.1-400, 9.1-401, 9.1-402 through 9.1-405, 9.1-407, and 58.1-3, as it is currently effective and as it shall become effective, of the Code of Virginia; to amend the Code of Virginia by adding a section numbered 9.1-400.1 and by adding in Article 3.1 of Chapter 1 of Title 51.1 a section numbered 51.1-124.38; and to repeal § 9.1-406 of the Code of Virginia, relating to benefits for certain public employees disabled in the line of duty and their families, and for the families and beneficiaries of such employees who die in the line of duty.

[H 1345]

Approved

Be it enacted by the General Assembly of Virginia:
1. That §§ 9.1-400, 9.1-401, 9.1-402 through 9.1-405, 9.1-407, and 58.1-3, as it is currently effective and as it shall become effective, of the Code of Virginia are amended and reenacted and that the Code of Virginia is amended by adding a section numbered 9.1-400.1 and by adding in Article 3.1 of Chapter 1 of Title 51.1 a section numbered 51.1-124.38 as follows:

§ 9.1-400. Title of chapter; definitions.
 A. This chapter shall be known and designated as the Line of Duty Act.
 B. As used in this chapter, unless the context requires a different meaning:
 "Beneficiary" means the spouse of a deceased person and such persons as are entitled to take under the will of a deceased person if testate, or as his heirs at law if intestate.
 (Effective until July 1, 2018) "Deceased person" means any individual whose death occurs on or after April 8, 1972, *in the line of duty* as the direct or proximate result of the performance of his duty, including the presumptions under §§ 27-40.1, 27-40.2, 51.1-813, and 65.2-402, and 65.2-402.1 if his position is covered by the applicable statute, as a law-enforcement officer of the Commonwealth or any of its political subdivisions; a correctional officer as defined in § 53.1-1; a jail officer; a regional jail or jail farm superintendent; a sheriff, deputy sheriff, or city sergeant or deputy city sergeant of the City of Richmond; a police chaplain; a member of any fire company or department or emergency medical services agency that has been recognized by an ordinance or a resolution of the governing body of any county, city, or town of the Commonwealth as an integral part of the official safety program of such county, city, or town; a member of any fire company providing fire protection services for facilities of the Virginia National Guard; a member of the Virginia National Guard or the Virginia Defense Force while such member is serving in the Virginia National Guard or the Virginia Defense Force on official state duty or federal duty under Title 32 of the United States Code; any special agent of the Virginia Alcoholic Beverage Control Board; any regular or special conservation police officer who receives compensation from a county, city, or town or from the Commonwealth appointed pursuant to the provisions of § 29.1-200; any commissioned forest warden appointed under the provisions of § 10.1-1135; any member or employee of the Virginia Marine Resources Commission granted the power of arrest pursuant to § 28.2-900; any Department of Emergency Management hazardous materials officer; any other employee of the Department of Emergency Management who is performing official duties of the agency, when those duties are related to a major disaster or emergency, as defined in § 44-146.16, that has been or is later declared to exist under the authority of the Governor in accordance with § 44-146.28; any employee of any county, city, or town performing official emergency management or emergency services duties in cooperation with the Department of Emergency Management, when those duties are related to a major disaster or emergency, as defined in § 44-146.16, that has been or is later declared to exist under the authority of the Governor in accordance with § 44-146.28 or a local emergency, as defined in § 44-146.16, declared by a local governing body; any nonfirefighter regional hazardous materials emergency response team member; any conservation officer of the Department of Conservation and Recreation commissioned pursuant to § 10.1-115; or any full-time sworn member of the enforcement division of the Department of Motor Vehicles appointed pursuant to § 46.2-217.
 (Effective July 1, 2018) "Deceased person" means any individual whose death occurs on or after April 8, 1972, *in the line of duty* as the direct or proximate result of the performance of his duty, including the presumptions under §§ 27-40.1, 27-40.2, 51.1-813, and 65.2-402, and 65.2-402.1 if his position is covered by the applicable statute, as a law-enforcement officer of the Commonwealth or any of its political subdivisions; a correctional officer as defined in § 53.1-1; a jail officer; a regional jail or jail farm superintendent; a sheriff, deputy sheriff, or city sergeant or deputy city sergeant of the City of Richmond; a police chaplain; a member of any fire company or department or emergency medical services agency that has been recognized by an ordinance or a resolution of the governing body of any

57 county, city, or town of the Commonwealth as an integral part of the official safety program of such
 58 county, city, or town; a member of any fire company providing fire protection services for facilities of
 59 the Virginia National Guard; a member of the Virginia National Guard or the Virginia Defense Force
 60 while such member is serving in the Virginia National Guard or the Virginia Defense Force on official
 61 state duty or federal duty under Title 32 of the United States Code; any special agent of the Virginia
 62 Alcoholic Beverage Control Authority; any regular or special conservation police officer who receives
 63 compensation from a county, city, or town or from the Commonwealth appointed pursuant to the
 64 provisions of § 29.1-200; any commissioned forest warden appointed under the provisions of
 65 § 10.1-1135; any member or employee of the Virginia Marine Resources Commission granted the power
 66 of arrest pursuant to § 28.2-900; any Department of Emergency Management hazardous materials officer;
 67 any other employee of the Department of Emergency Management who is performing official duties of
 68 the agency, when those duties are related to a major disaster or emergency, as defined in § 44-146.16,
 69 that has been or is later declared to exist under the authority of the Governor in accordance with
 70 § 44-146.28; any employee of any county, city, or town performing official emergency management or
 71 emergency services duties in cooperation with the Department of Emergency Management, when those
 72 duties are related to a major disaster or emergency, as defined in § 44-146.16, that has been or is later
 73 declared to exist under the authority of the Governor in accordance with § 44-146.28 or a local
 74 emergency, as defined in § 44-146.16, declared by a local governing body; any nonfirefighter regional
 75 hazardous materials emergency response team member; any conservation officer of the Department of
 76 Conservation and Recreation commissioned pursuant to § 10.1-115; or any full-time sworn member of
 77 the enforcement division of the Department of Motor Vehicles appointed pursuant to § 46.2-217.

78 "Disabled person" means any individual who; *has been determined to be mentally or physically*
 79 *incapacitated so as to prevent the further performance of his duties at the time of his disability where*
 80 *such incapacity is likely to be permanent, and whose incapacity occurs in the line of duty as the direct*
 81 *or proximate result of the performance of his duty, including the presumptions under §§ 27-40.1,*
 82 *27-40.2, 51.1-813, 65.2-402, and 65.2-402.1 if his position is covered by the applicable statute, in any*
 83 *position listed in the definition of deceased person in this section; has become mentally or physically*
 84 *incapacitated so as to prevent the further performance of duty where such incapacity is likely to be*
 85 *permanent. The term shall also include "Disabled person" does not include any individual who has been*
 86 *determined to be no longer disabled pursuant to subdivision A 2 of § 9.1-404. Disabled person also*
 87 *does not include any individual during any period in which his health insurance coverage in the LODA*
 88 *Health Benefits Plan is suspended pursuant to subdivision C 4 of § 9.1-401. "Disabled person" includes*
 89 *any state employee included in the definition of a deceased person who was disabled on or after January*
 90 *1, 1966.*

91 "*Eligible dependent" for purposes of continued health insurance pursuant to § 9.1-401 means the*
 92 *natural or adopted child or children of a deceased person or disabled person or of a deceased or*
 93 *disabled person's eligible spouse, including any children born as the result of a pregnancy or adopted*
 94 *pursuant to a preadoptive agreement, either of which occurred prior to the time of the employee's death*
 95 *or disability. Eligibility will continue until the end of the year in which the eligible dependent reaches*
 96 *age 26 or when the eligible dependent ceases to be eligible based on the Virginia Administrative Code*
 97 *or administrative guidance as determined by the Department of Human Resource Management.*

98 "*Eligible spouse" for purposes of continued health insurance pursuant to § 9.1-401 means the spouse*
 99 *of a deceased person or a disabled person at the time of the death or disability. Eligibility will continue*
 100 *until the eligible spouse dies, ceases to be married to a disabled person, or in the case of the spouse of*
 101 *a deceased person, dies, remarries, or otherwise ceases to be eligible based on the Virginia*
 102 *Administrative Code or administrative guidance as determined by the Department of Human Resource*
 103 *Management.*

104 "*Employee" means any person who would be covered or whose spouse, dependents, or beneficiaries*
 105 *would be covered under the benefits of this chapter if the person became a disabled person or a*
 106 *deceased person.*

107 "*Employer" means (i) the employer of a person who is a covered employee or (ii) in the case of a*
 108 *volunteer who is a member of any fire company or department or rescue squad described in the*
 109 *definition of "deceased person," the county, city, or town that by ordinance or resolution recognized*
 110 *such fire company or department or rescue squad as an integral part of the official safety program of*
 111 *such locality.*

112 "*Fund" means the Line of Duty Death and Health Benefits Trust Fund established pursuant to*
 113 *§ 9.1-400.1*

114 "*Line of duty" means any action the deceased or disabled person was obligated or authorized to*
 115 *perform by rule, regulation, condition of employment or service, or law.*

116 "*LODA Health Benefits Plans" means the separate health benefits plans established pursuant to*
 117 *§ 9.1-401.*

118 "Nonparticipating employer" means any employer that is a political subdivision of the
119 Commonwealth that elected on or before July 1, 2012, to directly fund the cost of benefits provided
120 under this chapter and not participate in the Fund.

121 "Participating employer" means any employer that is a state agency or is a political subdivision of
122 the Commonwealth that did not make an election to become a nonparticipating employer.

123 "VRS" means the Virginia Retirement System.

124 **§ 9.1-400.1. Line of Duty Death and Health Benefits Trust Fund.**

125 A. There is hereby established a permanent and perpetual fund to be known as the Line of Duty
126 Death and Health Benefits Trust Fund, consisting of such moneys as may be appropriated by the
127 General Assembly, contributions or reimbursements from participating and nonparticipating employers,
128 gifts, bequests, endowments, or grants from the United States government or its agencies or
129 instrumentalities, net income from the investment of moneys held in the Fund, and any other available
130 sources of funds, public and private. Any moneys remaining in the Fund at the end of a biennium shall
131 not revert to the general fund but shall remain in the Fund. Interest and income earned from the
132 investment of such moneys shall remain in the Fund and be credited to it. The moneys in the Fund shall
133 be (i) deemed separate and independent trust funds, (ii) segregated and accounted for separately from
134 all other funds of the Commonwealth, and (iii) administered solely in the interests of the persons who
135 are covered under the benefits provided pursuant to this chapter. Deposits to and assets of the Fund
136 shall not be subject to the claims of creditors.

137 B. The Virginia Retirement System shall invest, reinvest, and manage the assets of the Fund as
138 provided in § 51.1-124.38 and shall be reimbursed from the Fund for such activities as provided in that
139 section.

140 C. The Fund shall be used to provide the benefits under this chapter related to disabled persons,
141 deceased persons, eligible dependents, and eligible spouses on behalf of participating employers and to
142 pay related administrative costs.

143 D. Each participating employer shall make annual contributions to the Fund and provide information
144 as determined by VRS. The amount of the contribution for each participating employer shall be
145 determined on a current disbursement basis in accordance with the provisions of this section. If any
146 participating employer fails to remit contributions or other fees or costs associated with the Fund, VRS
147 shall inform the State Comptroller and the affected participating employer of the delinquent amount. In
148 calculating the delinquent amount, VRS may impose an interest rate of one percent per month of
149 delinquency. The State Comptroller shall forthwith transfer such delinquent amount, plus interest, from
150 any moneys otherwise distributable to such participating employer.

151 **§ 9.1-401. Continued health insurance coverage for employees, eligible spouses, and eligible
152 dependents.**

153 A. ~~The surviving spouse and any dependents of a deceased person~~ Employees, eligible spouses, and
154 eligible dependents shall be afforded continued health insurance coverage as provided in this section, the
155 cost of which shall be paid in full out of the general fund of the state treasury by the nonparticipating
156 employer to the Department of Human Resource Management or from the Fund on behalf of a
157 participating employer, as applicable. If any disabled person is receiving the benefits described in this
158 section and would otherwise qualify for the health insurance credit described in Chapter 14
159 (§ 51.1-1400 et seq.) of Title 51.1, the amount of such credit shall be deposited into the Line of Duty
160 Death and Health Benefits Trust Fund or paid to the nonparticipating employer, as applicable, from the
161 health insurance credit trust fund, in a manner prescribed by VRS.

162 B. If the disabled person's disability (i) occurred while in the line of duty as the direct or proximate
163 result of the performance of his duty or (ii) was subject to the provisions of §§ 27-40.1, 27-40.2,
164 51.1-813 or § 65.2-402, and arose out of and in the course of his employment, the disabled person, his
165 surviving spouse and any dependents shall be afforded continued health insurance coverage. The cost of
166 such health insurance coverage shall be paid in full out of the general fund of the state treasury.

167 C. The continued health insurance coverage provided by this section shall be the same plan of
168 benefits which the deceased or disabled person was entitled to on the last day of his active duty or
169 comparable benefits established as a result of a replacement plan.

170 D. For any spouse, continued health insurance provided by this section shall terminate upon such
171 spouse's death or coverage by alternate health insurance.

172 E. For dependents, 1. The continued health insurance coverage provided by this section for all
173 disabled persons, eligible spouses, and eligible dependents shall be through separate plans, referred to
174 as the LODA Health Benefits Plans (the Plans), administered by the Department of Human Resource
175 Management. The Plans shall comply with all applicable federal and state laws and shall be modeled
176 upon state employee health benefits program plans. Funding of the Plans' reserves and contingency
177 shall be provided through a line of credit, the amount of which shall be based on an actuarially
178 determined estimate of liabilities. The Department of Human Resource Management shall be reimbursed

179 for health insurance premiums and all reasonable costs incurred and associated, directly and indirectly,
 180 in performing the duties pursuant to this section (i) from the Line of Duty Death and Health Benefits
 181 Trust Fund for costs related to disabled persons, deceased persons, eligible dependents, and eligible
 182 spouses on behalf of participating employers and (ii) from a nonparticipating employer for premiums
 183 and costs related to disabled persons, deceased persons, eligible dependents, and eligible spouses for
 184 which the nonparticipating employer is responsible. If any nonparticipating employer fails to remit such
 185 premiums and costs, the Department of Human Resource Management shall inform the State
 186 Comptroller and the affected nonparticipating employer of the delinquent amount. In calculating the
 187 delinquent amount, the Department of Human Resource Management may impose an interest rate of one
 188 percent per month of delinquency. The State Comptroller shall forthwith transfer such delinquent
 189 amount, plus interest, from any moneys otherwise distributable to such nonparticipating employer.

190 2. In the event that temporary health care insurance coverage is needed for employees, eligible
 191 spouses, and eligible dependents during the period of transition into the LODA Health Benefits Plans,
 192 the Department of Human Resource Management is authorized to acquire and provide temporary
 193 transitional health insurance coverage. The type and source of the transitional health plans shall be
 194 within the sole discretion of the Department of Human Resource Management. Transitional coverage for
 195 eligible dependents shall comply with the eligibility criteria of the transitional plans until enrollment in
 196 the LODA Health Benefits Plan can be completed.

197 C. 1. a. Except as provided in subdivision 2 and any other law, continued health insurance provided
 198 by this section coverage in any LODA Health Benefits Plans shall not be provided to any person
 199 terminate upon such dependent's death, marriage, coverage by alternate health insurance or twenty-first
 200 birthday (i) whose coverage under the Plan is based on a deceased person's death or a disabled
 201 person's disability occurring on or after July 1, 2017 and (ii) who is eligible for Medicare due to age.

202 b. Coverage in the LODA Health Benefits Plans shall also cease for any person upon his death.

203 Continued health care insurance shall be provided beyond the dependent's twenty-first birthday if the
 204 dependent is a full-time college student and shall continue until such time as the dependent ceases to be
 205 a full-time student or reaches his twenty-fifth birthday, whichever occurs first. Continued health care
 206 insurance shall also be provided beyond the dependent's twenty-first birthday if the dependent is
 207 mentally or physically disabled, and such coverage shall continue until three months following the
 208 cessation of the disability.

209 F. For any disabled person, continued health insurance provided by this section

210 2. The provisions of subdivision 1 a shall not apply to any disabled person who is eligible for
 211 Medicare due to disability under Social Security Disability Insurance or a Railroad Retirement Board
 212 Disability Annuity. The Department of Human Resource Management may provide such disabled person
 213 coverage under a LODA Health Benefits Plan that is separate from the plan for other persons.

214 3. Continued health insurance under this section shall automatically also terminate upon the disabled
 215 person's death, recovery or return to full duty in any position listed in the definition of deceased person
 216 in § 9.1-400. Such disabled person shall promptly notify the participating or nonparticipating employer,
 217 VRS, and the Department of Human Resource Management upon his return to work.

218 4. Such continued health insurance shall be suspended for the year following a calendar year in
 219 which the disabled person has earned income in an amount equal to or greater than the salary of the
 220 position held by the disabled person at the time of disability, indexed annually based upon the annual
 221 increases in the United States Average Consumer Price Index for all items, all urban consumers
 222 (CPI-U), as published by the Bureau of Labor Statistics of the U.S. Department of Labor. Such
 223 suspension shall cease the year following a calendar year in which the disabled person has not earned
 224 such amount of income. The disabled person shall notify the participating or nonparticipating employer,
 225 VRS, and the Department of Human Resource Management no later than January 15 of the year
 226 following any year in which he earns income of such amount, and notify the participating or
 227 nonparticipating employer, VRS, and the Department of Human Resource Management when he no
 228 longer is earning such amount. Upon request, a disabled person shall provide VRS and the Department
 229 of Human Resource Management with documentation of earned income.

230 **§ 9.1-402. Payments to beneficiaries of certain deceased law-enforcement officers, firefighters,**
 231 **etc., and retirees.**

232 A. The beneficiary of a deceased person whose death occurred on or before December 31, 2005,
 233 while in the line of duty as the direct or proximate result of the performance of his duty shall be
 234 entitled to receive the sum of \$75,000, which shall be payable out of the general fund of the state
 235 treasury, paid by the nonparticipating employer or from the Fund on behalf of a participating employer,
 236 as applicable, in gratitude for and in recognition of his sacrifice on behalf of the people of the
 237 Commonwealth.

238 B. The beneficiary of a deceased person whose death occurred on or after January 1, 2006, while in
 239 the line of duty as the direct or proximate result of the performance of his duty shall be entitled to

240 receive the sum of \$100,000, which shall be payable out of the general fund of the state treasury paid
 241 by the nonparticipating employer or from the Fund on behalf of a participating employer, as applicable,
 242 in gratitude for and in recognition of his sacrifice on behalf of the people of the Commonwealth.

243 C. Subject to the provisions of §§ § 27-40.1, 27-40.2, 51.1-813, or § 65.2-402, if the deceased
 244 person's death (i) arose out of and in the course of his employment or (ii) was within five years from
 245 his date of retirement, his beneficiary shall be entitled to receive the sum of \$25,000, which shall be
 246 payable out of the general fund of the state treasury paid by the nonparticipating employer or from the
 247 Fund on behalf of a participating employer, as applicable.

248 **§ 9.1-402.1. Payments for burial expenses.**

249 It is the intent of the General Assembly that expeditious payments for burial expenses be made for
 250 deceased persons whose death is determined to be a direct and proximate result of their performance in
 251 the line of duty as defined by the Line of Duty Act. ~~The State Comptroller is hereby authorized to~~
 252 ~~release, Upon the approval of VRS,~~ at the request of the family of a person who may be subject to the
 253 line of duty death benefits, payments shall be made to a funeral service provider for burial and
 254 transportation costs by the nonparticipating employer or from the Fund on behalf of a participating
 255 employer, as applicable. These payments would be advanced from the death benefit that would be due
 256 to the beneficiary of the deceased person if it is determined that the person qualifies for line of duty
 257 coverage. Expenses advanced under this provision shall not exceed the coverage amounts outlined in
 258 § 65.2-512. In the event a determination is made that the death is not subject to the line of duty
 259 benefits, the Virginia Retirement System VRS or other Virginia governmental retirement fund to of
 260 which the deceased is a member will deduct from benefit payments otherwise due to be paid to the
 261 beneficiaries of the deceased payments previously paid by the State Comptroller for burial and related
 262 transportation expenses and return such funds to the State Comptroller nonparticipating employer or to
 263 the Fund on behalf of a participating employer, as applicable. The State Comptroller Virginia
 264 Retirement System shall have the right to file a claim with the Virginia Workers' Compensation
 265 Commission against any employer to recover burial and related transportation expenses advanced under
 266 this provision.

267 **§ 9.1-403. Claim for payment; costs.**

268 A. Every beneficiary, disabled person or his spouse, or dependent of a deceased or disabled person
 269 shall present his claim to the chief officer, or his designee, of the appropriate division or department that
 270 last employed the deceased or disabled person employer for which the disabled or deceased person last
 271 worked on forms to be provided by the State Comptroller's office VRS. Upon receipt of a claim, the
 272 chief officer or his designee shall forward the claim to VRS within seven days. The Virginia Retirement
 273 System shall determine eligibility for benefits under this chapter. The Virginia Retirement System may
 274 request assistance in obtaining information necessary to make an eligibility determination from the
 275 Department of State Police. The Department of State Police shall take action to conduct the
 276 investigation as expeditiously as possible. The Department of State Police shall be reimbursed from the
 277 Fund or the nonparticipating employer, as applicable, for the cost of searching for and obtaining
 278 information requested by VRS. The Virginia Retirement System shall be reimbursed for the reasonable
 279 costs incurred for making eligibility determinations by nonparticipating employers or from the Fund on
 280 behalf of participating employers, as applicable. If any nonparticipating employer fails to reimburse
 281 VRS for reasonable costs incurred in making an eligibility determination, VRS shall inform the State
 282 Comptroller and the affected nonparticipating employer of the delinquent amount. In calculating the
 283 delinquent amount, VRS may impose an interest rate of one percent per month of delinquency. The State
 284 Comptroller shall forthwith transfer such delinquent amount, plus interest, from any moneys otherwise
 285 distributable to such nonparticipating employer.

286 B. In the case of a police department or a sheriff's office that is part of or administered by the
 287 Commonwealth or any political subdivision thereof, the chief officer, or his designee, of such
 288 department or office shall investigate and report upon the circumstances surrounding the deceased or
 289 disabled person and report his findings to the Comptroller within 10 business days after completion of
 290 the investigation. The Comptroller, the Attorney General, or any such chief officer, in his discretion,
 291 may submit a request to the Superintendent of the Department of State Police to perform the
 292 investigation pursuant to subsection C.

293 C. In all other cases, upon receipt of the claim the chief officer, or his designee, of the appropriate
 294 division or department shall submit a request to the Superintendent of the Department of the State
 295 Police, who shall investigate and report upon the circumstances surrounding the deceased or disabled
 296 person, calling upon the additional information and services of any other appropriate agents or agencies
 297 of the Commonwealth. The Superintendent, or his designee, shall report his findings to the Comptroller
 298 within 10 business days after completion of the investigation. The Department of State Police shall take
 299 action to conduct the investigation as expeditiously as possible. The Department shall be reimbursed for
 300 the cost of investigations conducted pursuant to this section from the appropriate employer that last

301 employed the deceased or disabled employee.

302 *D. 1. Within 10 business days of being notified by an employee, or an employee's representative,*
 303 *that such employee is permanently and totally disabled due to a work-related injury suffered in the line*
 304 *of duty, the agency or department employing the disabled person employee shall provide him with*
 305 *information about the continued health insurance coverage provided under this act chapter and the*
 306 *process for initiating a claim. The employer shall assist in filing a claim, unless such assistance is*
 307 *waived by the employee or the employee's representative.*

308 *2. Within 10 business days of having knowledge that a deceased person's surviving spouse,*
 309 *dependents, or beneficiaries may be entitled to benefits under this chapter, the employer for which the*
 310 *deceased person last worked shall provide the surviving spouse, dependents, or beneficiaries, as*
 311 *applicable, with information about the benefits provided under this chapter and the process for initiating*
 312 *a claim. The employer shall assist in filing a claim, unless such assistance is waived by the surviving*
 313 *spouse, dependents, or beneficiaries.*

314 *C. Within 30 days of receiving a claim pursuant to subsection A, an employer may submit to VRS*
 315 *any evidence that could assist in determining the eligibility of a claim. However, when the claim*
 316 *involves a presumption under § 65.2-402 or 65.2-402.1, VRS shall provide an employer additional time*
 317 *to submit evidence as is necessary not to exceed nine months from the date the employer received a*
 318 *claim pursuant to subsection A. Any such evidence submitted by the employer shall be included in the*
 319 *agency record for the claim.*

320 **§ 9.1-404. Order of the Virginia Retirement System.**

321 *A. 1. The Virginia Retirement System shall make an eligibility determination within 45 days of*
 322 *receiving all necessary information for determining eligibility for a claim filed under § 9.1-403. If it*
 323 *appears to the Comptroller that the requirements of either subsection A or B of § 9.1-402 have been*
 324 *satisfied, he shall issue his warrant in the appropriate amount for payment out of the general fund of the*
 325 *state treasury to the surviving spouse or to such persons and subject to such conditions as may be*
 326 *proper in his administrative discretion, and in the event there is no beneficiary, the Comptroller shall*
 327 *issue the payment to the estate of the deceased person. The Comptroller shall issue a decision, and*
 328 *payment, if appropriate, shall be made no later than forty-five days following receipt of the report*
 329 *required under § 9.1-403 benefits under this chapter are due, VRS shall notify the nonparticipating*
 330 *employer, which shall provide the benefits within 15 days of such notice, or VRS shall pay the benefits*
 331 *from the Fund on behalf of the participating employer within 15 days of the determination, as*
 332 *applicable. The payments shall be retroactive to the first date that the disabled person was no longer*
 333 *eligible for health insurance coverage subsidized by his employer.*

334 *2. Two years after an individual has been determined to be a disabled person, VRS may require the*
 335 *disabled person to renew the determination through a process established by VRS. If a disabled person*
 336 *refuses to submit to the determination renewal process described in this subdivision, then benefits under*
 337 *this chapter shall cease for the individual, any eligible dependents, and an eligible spouse until the*
 338 *individual complies. If such individual does not comply within six months from the date of the initial*
 339 *request for a renewed determination, then benefits under this chapter shall permanently cease for the*
 340 *individual, any eligible dependents, and an eligible spouse. If VRS issues a renewed determination that*
 341 *an individual is no longer a disabled person, then benefits under this chapter shall permanently cease*
 342 *for the individual, any eligible dependents, and an eligible spouse. If VRS issues a renewed*
 343 *determination that an individual remains a disabled person, then VRS may require the disabled person*
 344 *to renew the determination five years after such renewed determination through a process established by*
 345 *VRS. The Virginia Retirement System may require the disabled person to renew the determination at any*
 346 *time if VRS has information indicating that the person may no longer be disabled.*

347 *B. If it appears to the Comptroller that the requirements of either subsection A or B of § 9.1-401*
 348 *have been satisfied, he shall issue his warrants in the appropriate amounts for payment from the general*
 349 *fund of the state treasury to ensure continued health care coverage for the persons designated under §*
 350 *9.1-401. The Comptroller shall issue a decision, and payments, if appropriate, shall commence no later*
 351 *than forty-five days following receipt of the report required under § 9.1-403. The payments shall be*
 352 *retroactive to the first date that the disability existed. The Virginia Retirement System shall be reimbursed*
 353 *for all reasonable costs incurred and associated, directly and indirectly, in performing the duties*
 354 *pursuant to this chapter (i) from the Line of Duty Death and Health Benefits Trust Fund for costs*
 355 *related to disabled persons, deceased persons, eligible dependents, and eligible spouses on behalf of*
 356 *participating employers and (ii) from a nonparticipating employer for premiums and costs related to*
 357 *disabled persons, deceased persons, eligible dependents, and eligible spouses for which the*
 358 *nonparticipating employer is responsible.*

359 *C. The Virginia Retirement System may develop policies and procedures necessary to carry out the*
 360 *provisions of this chapter.*

361 **§ 9.1-405. Appeal from decision of Virginia Retirement System.**

362 Any beneficiary, disabled person or his *eligible* spouse or *eligible* dependent of a deceased or
 363 disabled person aggrieved by the decision of the Comptroller shall present a petition to the court in
 364 which the will of the deceased person is probated or in which the personal representative of the
 365 deceased person is qualified or might qualify or in the jurisdiction in which the disabled person resides
 366 VRS may appeal the decision through a process established by VRS. Any such process may utilize a
 367 medical board as described in § 51.1-124.23. An employer may submit information related to the claim
 368 and may participate in any informal fact-finding proceeding that is included in such process established
 369 by VRS. Upon completion of the appeal process, the final determination issued by VRS shall constitute a
 370 case decision as defined in § 2.2-4001. Any beneficiary, disabled person, or eligible spouse or eligible
 371 dependent of a deceased or disabled person aggrieved by, and claiming the unlawfulness of, such case
 372 decision shall have a right to seek judicial review thereof in accordance with Article 5 (§ 2.2-4025 *et*
 373 *seq.*) of the Administrative Process Act. The employer shall not have a right to seek such judicial
 374 review.

375 The Commonwealth shall be represented in such proceeding by the Attorney General or his designee.
 376 The court shall proceed as chancellor without a jury. If it appears to the court that the requirements of
 377 this chapter have been satisfied, the judge shall enter an order to that effect. The order shall also direct
 378 the Comptroller to issue his warrant in the appropriate amount for the payment out of the general fund
 379 of the state treasury to such persons and subject to such conditions as may be proper. If, in the case of a
 380 deceased person, there is no beneficiary, the judge shall direct such payment as is due under § 9.1-402
 381 to the estate of the deceased person.

382 **§ 9.1-407. Training.**

383 Any law-enforcement or public safety officer entitled to benefits under this Chapter chapter shall
 384 receive training *within 30 days of his employment, and again every two years thereafter*, concerning the
 385 benefits available to himself or his beneficiary in case of disability or death in the line of duty. The
 386 Secretary of Public Safety and Homeland Security shall develop training information to be distributed to
 387 agencies and localities with employees subject to this chapter. The agency or locality shall be
 388 responsible for providing the training. Such training shall not count ~~towards~~ *toward* in-service training
 389 requirements for law-enforcement officers pursuant to § 9.1-102 and shall include, but not be limited to,
 390 the general rules for intestate succession described in § 64.2-200 that may be applicable to the
 391 distribution of benefits provided under § 9.1-402.

392 **§ 51.1-124.38. Investment of assets of the Line of Duty Death and Health Benefits Trust Fund.**

393 A. In addition to such other powers as shall be vested in the Board, the Board shall have the full
 394 power to invest, reinvest, and manage the assets of the Line of Duty Death and Health Benefits Trust
 395 Fund (the Fund) established pursuant to § 9.1-400.1. The Board shall maintain a separate accounting
 396 for the assets of the Fund.

397 B. The Board shall invest the assets of the Fund with the care, skill, prudence, and diligence under
 398 the circumstances then prevailing that a prudent person acting in a like capacity and familiar with such
 399 matters would use in the conduct of an enterprise of a like character and with like aims. The Board
 400 shall also diversify such investments so as to minimize the risk of large losses unless under the
 401 circumstances it is clearly prudent not to do so.

402 C. No officer, director, or member of the Board or of any advisory committee of the Retirement
 403 System or any of its tax-exempt subsidiary corporations whose actions are within the standard of care in
 404 subsection B shall be held personally liable for losses suffered by the Retirement System on investments
 405 made under the authority of this section.

406 D. The provisions of §§ 51.1-124.32 through 51.1-124.35 shall apply to the Board's activities with
 407 respect to moneys in the Fund.

408 E. The Board may assess the Fund a reasonable administrative fee for its services.

409 **§ 58.1-3. (Effective until July 1, 2018) Secrecy of information; penalties.**

410 A. Except in accordance with a proper judicial order or as otherwise provided by law, the Tax
 411 Commissioner or agent, clerk, commissioner of the revenue, treasurer, or any other state or local tax or
 412 revenue officer or employee, or any person to whom tax information is divulged pursuant to § 58.1-512
 413 or 58.1-2712.2, or any former officer or employee of any of the aforementioned offices shall not divulge
 414 any information acquired by him in the performance of his duties with respect to the transactions,
 415 property, including personal property, income or business of any person, firm or corporation. Such
 416 prohibition specifically includes any copy of a federal return or federal return information required by
 417 Virginia law to be attached to or included in the Virginia return. This prohibition shall apply to any
 418 reports, returns, financial documents or other information filed with the Attorney General pursuant to the
 419 provisions of Article 3 (§ 3.2-4204 *et seq.*) of Chapter 42 of Title 3.2. Any person violating the
 420 provisions of this section is guilty of a Class 1 misdemeanor. The provisions of this subsection shall not
 421 be applicable, however, to:

422 1. Matters required by law to be entered on any public assessment roll or book;

423 2. Acts performed or words spoken, published, or shared with another agency or subdivision of the
424 Commonwealth in the line of duty under state law;

425 3. Inquiries and investigations to obtain information as to the process of real estate assessments by a
426 duly constituted committee of the General Assembly, or when such inquiry or investigation is relevant to
427 its study, provided that any such information obtained shall be privileged;

428 4. The sales price, date of construction, physical dimensions or characteristics of real property, or any
429 information required for building permits;

430 5. Copies of or information contained in an estate's probate tax return, filed with the clerk of court
431 pursuant to § 58.1-1714, when requested by a beneficiary of the estate or an heir at law of the decedent;

432 6. Information regarding nonprofit entities exempt from sales and use tax under § 58.1-609.11, when
433 requested by the General Assembly or any duly constituted committee of the General Assembly;

434 7. Reports or information filed with the Attorney General by a Stamping Agent pursuant to the
435 provisions of Article 3 (§ 3.2-4204 et seq.), when such reports or information are provided by the
436 Attorney General to a tobacco products manufacturer who is required to establish a qualified escrow
437 fund pursuant to § 3.2-4201 and are limited to the brand families of that manufacturer as listed in the
438 Tobacco Directory established pursuant to § 3.2-4206 and are limited to the current or previous two
439 calendar years or in any year in which the Attorney General receives Stamping Agent information that
440 potentially alters the required escrow deposit of the manufacturer. The information shall only be
441 provided in the following manner: the manufacturer may make a written request, on a quarterly or
442 yearly basis or when the manufacturer is notified by the Attorney General of a potential change in the
443 amount of a required escrow deposit, to the Attorney General for a list of the Stamping Agents who
444 reported stamping or selling its products and the amount reported. The Attorney General shall provide
445 the list within 15 days of receipt of the request. If the manufacturer wishes to obtain actual copies of the
446 reports the Stamping Agents filed with the Attorney General, it must first request them from the
447 Stamping Agents pursuant to subsection C of § 3.2-4209. If the manufacturer does not receive the
448 reports pursuant to subsection C of § 3.2-4209, the manufacturer may make a written request to the
449 Attorney General, including a copy of the prior written request to the Stamping Agent and any response
450 received, for copies of any reports not received. The Attorney General shall provide copies of the
451 reports within 45 days of receipt of the request.

452 B. 1. Nothing contained in this section shall be construed to prohibit the publication of statistics so
453 classified as to prevent the identification of particular reports or returns and the items thereof or the
454 publication of delinquent lists showing the names of taxpayers who are currently delinquent, together
455 with any relevant information which in the opinion of the Department may assist in the collection of
456 such delinquent taxes. Notwithstanding any other provision of this section or other law, the Department,
457 upon request by the General Assembly or any duly constituted committee of the General Assembly,
458 shall disclose the total aggregate amount of an income tax deduction or credit taken by all taxpayers,
459 regardless of (i) how few taxpayers took the deduction or credit or (ii) any other circumstances. This
460 section shall not be construed to prohibit a local tax official from disclosing whether a person, firm or
461 corporation is licensed to do business in that locality and divulging, upon written request, the name and
462 address of any person, firm or corporation transacting business under a fictitious name. Additionally,
463 notwithstanding any other provision of law, the commissioner of revenue is authorized to provide, upon
464 written request stating the reason for such request, the Tax Commissioner with information obtained
465 from local tax returns and other information pertaining to the income, sales and property of any person,
466 firm or corporation licensed to do business in that locality.

467 2. This section shall not prohibit the Department from disclosing whether a person, firm, or
468 corporation is registered as a retail sales and use tax dealer pursuant to Chapter 6 (§ 58.1-600 et seq.) or
469 whether a certificate of registration number relating to such tax is valid. Additionally, notwithstanding
470 any other provision of law, the Department is hereby authorized to make available the names and
471 certificate of registration numbers of dealers who are currently registered for retail sales and use tax.

472 3. This section shall not prohibit the Department from disclosing information to nongovernmental
473 entities with which the Department has entered into a contract to provide services that assist it in the
474 administration of refund processing or other services related to its administration of taxes.

475 C. Notwithstanding the provisions of subsection A or B or any other provision of this title, the Tax
476 Commissioner is authorized to: (i) divulge tax information to any commissioner of the revenue, director
477 of finance or other similar collector of county, city or town taxes who, for the performance of his
478 official duties, requests the same in writing setting forth the reasons for such request; (ii) provide to the
479 Commissioner of the Department of Social Services, upon written request, information on the amount of
480 income, filing status, number and type of dependents, and whether a federal earned income tax credit
481 has been claimed as reported by persons on their state income tax returns who have applied for public
482 assistance or social services benefits as defined in § 63.2-100; (iii) provide to the chief executive officer
483 of the designated student loan guarantor for the Commonwealth of Virginia, upon written request, the

484 names and home addresses of those persons identified by the designated guarantor as having delinquent
 485 loans guaranteed by the designated guarantor; (iv) provide current address information upon request to
 486 state agencies and institutions for their confidential use in facilitating the collection of accounts
 487 receivable, and to the clerk of a circuit or district court for their confidential use in facilitating the
 488 collection of fines, penalties and costs imposed in a proceeding in that court; (v) provide to the
 489 Commissioner of the Virginia Employment Commission, after entering into a written agreement, such
 490 tax information as may be necessary to facilitate the collection of unemployment taxes and overpaid
 491 benefits; (vi) provide to the Alcoholic Beverage Control Board, upon entering into a written agreement,
 492 such tax information as may be necessary to facilitate the collection of state and local taxes and the
 493 administration of the alcoholic beverage control laws; (vii) provide to the Director of the Virginia
 494 Lottery such tax information as may be necessary to identify those lottery ticket retailers who owe
 495 delinquent taxes; (viii) provide to the Department of the Treasury for its confidential use such tax
 496 information as may be necessary to facilitate the location of owners and holders of unclaimed property,
 497 as defined in § 55-210.2; (ix) provide to the State Corporation Commission, upon entering into a written
 498 agreement, such tax information as may be necessary to facilitate the collection of taxes and fees
 499 administered by the Commission; (x) provide to the Executive Director of the Potomac and
 500 Rappahannock Transportation Commission for his confidential use such tax information as may be
 501 necessary to facilitate the collection of the motor vehicle fuel sales tax; (xi) provide to the
 502 Commissioner of the Department of Agriculture and Consumer Services such tax information as may be
 503 necessary to identify those applicants for registration as a supplier of charitable gaming supplies who
 504 have not filed required returns or who owe delinquent taxes; (xii) provide to the Department of Housing
 505 and Community Development for its confidential use such tax information as may be necessary to
 506 facilitate the administration of the remaining effective provisions of the Enterprise Zone Act (§ 59.1-270
 507 et seq.), and the Enterprise Zone Grant Program (§ 59.1-538 et seq.); (xiii) provide current name and
 508 address information to private collectors entering into a written agreement with the Tax Commissioner,
 509 for their confidential use when acting on behalf of the Commonwealth or any of its political
 510 subdivisions; however, the Tax Commissioner is not authorized to provide such information to a private
 511 collector who has used or disseminated in an unauthorized or prohibited manner any such information
 512 previously provided to such collector; (xiv) provide current name and address information as to the
 513 identity of the wholesale or retail dealer that affixed a tax stamp to a package of cigarettes to any
 514 person who manufactures or sells at retail or wholesale cigarettes and who may bring an action for
 515 injunction or other equitable relief for violation of Chapter 10.1, Enforcement of Illegal Sale or
 516 Distribution of Cigarettes Act; (xv) provide to the Commissioner of Labor and Industry, upon entering
 517 into a written agreement, such tax information as may be necessary to facilitate the collection of unpaid
 518 wages under § 40.1-29; (xvi) provide to the Director of the Department of Human Resource
 519 Management, upon entering into a written agreement, such tax information as may be necessary to
 520 identify persons receiving workers' compensation indemnity benefits who have failed to report earnings
 521 as required by § 65.2-712; (xvii) provide to any commissioner of the revenue, director of finance, or any
 522 other officer of any county, city, or town performing any or all of the duties of a commissioner of the
 523 revenue and to any dealer registered for the collection of the Communications Sales and Use Tax, a list
 524 of the names, business addresses, and dates of registration of all dealers registered for such tax; (xviii)
 525 provide to the Executive Director of the Northern Virginia Transportation Commission for his
 526 confidential use such tax information as may be necessary to facilitate the collection of the motor
 527 vehicle fuel sales tax; (xix) provide to the Commissioner of Agriculture and Consumer Services the
 528 name and address of the taxpayer businesses licensed by the Commonwealth that identify themselves as
 529 subject to regulation by the Board of Agriculture and Consumer Services pursuant to § 3.2-5130; and
 530 (xx) provide to the developer or the economic development authority of a tourism project authorized by
 531 § 58.1-3851.1, upon entering into a written agreement, tax information facilitating the repayment of gap
 532 financing; and (xxi) provide to the Virginia Retirement System and the Department of Human Resource
 533 Management, after entering into a written agreement, such tax information as may be necessary to
 534 facilitate the enforcement of subdivision C 4 of § 9.1-401. The Tax Commissioner is further authorized
 535 to enter into written agreements with duly constituted tax officials of other states and of the United
 536 States for the inspection of tax returns, the making of audits, and the exchange of information relating to
 537 any tax administered by the Department of Taxation. Any person to whom tax information is divulged
 538 pursuant to this section shall be subject to the prohibitions and penalties prescribed herein as though he
 539 were a tax official.

540 D. Notwithstanding the provisions of subsection A or B or any other provision of this title, the
 541 commissioner of revenue or other assessing official is authorized to (i) provide, upon written request
 542 stating the reason for such request, the chief executive officer of any county or city with information
 543 furnished to the commissioner of revenue by the Tax Commissioner relating to the name and address of
 544 any dealer located within the county or city who paid sales and use tax, for the purpose of verifying the

545 local sales and use tax revenues payable to the county or city; (ii) provide to the Department of
 546 Professional and Occupational Regulation for its confidential use the name, address, and amount of gross
 547 receipts of any person, firm or entity subject to a criminal investigation of an unlawful practice of a
 548 profession or occupation administered by the Department of Professional and Occupational Regulation,
 549 only after the Department of Professional and Occupational Regulation exhausts all other means of
 550 obtaining such information; and (iii) provide to any representative of a condominium unit owners'
 551 association, property owners' association or real estate cooperative association, or to the owner of
 552 property governed by any such association, the names and addresses of parties having a security interest
 553 in real property governed by any such association; however, such information shall be released only
 554 upon written request stating the reason for such request, which reason shall be limited to proposing or
 555 opposing changes to the governing documents of the association, and any information received by any
 556 person under this subsection shall be used only for the reason stated in the written request. The treasurer
 557 or other local assessing official may require any person requesting information pursuant to clause (iii) of
 558 this subsection to pay the reasonable cost of providing such information. Any person to whom tax
 559 information is divulged pursuant to this subsection shall be subject to the prohibitions and penalties
 560 prescribed herein as though he were a tax official.

561 Notwithstanding the provisions of subsection A or B or any other provisions of this title, the
 562 treasurer or other collector of taxes for a county, city or town is authorized to provide information
 563 relating to any motor vehicle, trailer or semitrailer obtained by such treasurer or collector in the course
 564 of performing his duties to the commissioner of the revenue or other assessing official for such
 565 jurisdiction for use by such commissioner or other official in performing assessments.

566 This section shall not be construed to prohibit a local tax official from imprinting or displaying on a
 567 motor vehicle local license decal the year, make, and model and any other legal identification
 568 information about the particular motor vehicle for which that local license decal is assigned.

569 E. Notwithstanding any other provisions of law, state agencies and any other administrative or
 570 regulatory unit of state government shall divulge to the Tax Commissioner or his authorized agent, upon
 571 written request, the name, address, and social security number of a taxpayer, necessary for the
 572 performance of the Commissioner's official duties regarding the administration and enforcement of laws
 573 within the jurisdiction of the Department of Taxation. The receipt of information by the Tax
 574 Commissioner or his agent which may be deemed taxpayer information shall not relieve the
 575 Commissioner of the obligations under this section.

576 F. Additionally, it shall be unlawful for any person to disseminate, publish, or cause to be published
 577 any confidential tax document which he knows or has reason to know is a confidential tax document. A
 578 confidential tax document is any correspondence, document, or tax return that is prohibited from being
 579 divulged by subsection A, B, C, or D and includes any document containing information on the
 580 transactions, property, income, or business of any person, firm, or corporation that is required to be filed
 581 with any state official by § 58.1-512. This prohibition shall not apply if such confidential tax document
 582 has been divulged or disseminated pursuant to a provision of law authorizing disclosure. Any person
 583 violating the provisions of this subsection is guilty of a Class 1 misdemeanor.

584 **§ 58.1-3. (Effective July 1, 2018) Secrecy of information; penalties.**

585 A. Except in accordance with a proper judicial order or as otherwise provided by law, the Tax
 586 Commissioner or agent, clerk, commissioner of the revenue, treasurer, or any other state or local tax or
 587 revenue officer or employee, or any person to whom tax information is divulged pursuant to § 58.1-512
 588 or 58.1-2712.2, or any former officer or employee of any of the aforementioned offices shall not divulge
 589 any information acquired by him in the performance of his duties with respect to the transactions,
 590 property, including personal property, income or business of any person, firm or corporation. Such
 591 prohibition specifically includes any copy of a federal return or federal return information required by
 592 Virginia law to be attached to or included in the Virginia return. This prohibition shall apply to any
 593 reports, returns, financial documents or other information filed with the Attorney General pursuant to the
 594 provisions of Article 3 (§ 3.2-4204 et seq.) of Chapter 42 of Title 3.2. Any person violating the
 595 provisions of this section is guilty of a Class 1 misdemeanor. The provisions of this subsection shall not
 596 be applicable, however, to:

- 597 1. Matters required by law to be entered on any public assessment roll or book;
- 598 2. Acts performed or words spoken, published, or shared with another agency or subdivision of the
 599 Commonwealth in the line of duty under state law;
- 600 3. Inquiries and investigations to obtain information as to the process of real estate assessments by a
 601 duly constituted committee of the General Assembly, or when such inquiry or investigation is relevant to
 602 its study, provided that any such information obtained shall be privileged;
- 603 4. The sales price, date of construction, physical dimensions or characteristics of real property, or any
 604 information required for building permits;
- 605 5. Copies of or information contained in an estate's probate tax return, filed with the clerk of court

606 pursuant to § 58.1-1714, when requested by a beneficiary of the estate or an heir at law of the decedent;
 607 6. Information regarding nonprofit entities exempt from sales and use tax under § 58.1-609.11, when
 608 requested by the General Assembly or any duly constituted committee of the General Assembly;

609 7. Reports or information filed with the Attorney General by a Stamping Agent pursuant to the
 610 provisions of Article 3 (§ 3.2-4204 et seq.), when such reports or information are provided by the
 611 Attorney General to a tobacco products manufacturer who is required to establish a qualified escrow
 612 fund pursuant to § 3.2-4201 and are limited to the brand families of that manufacturer as listed in the
 613 Tobacco Directory established pursuant to § 3.2-4206 and are limited to the current or previous two
 614 calendar years or in any year in which the Attorney General receives Stamping Agent information that
 615 potentially alters the required escrow deposit of the manufacturer. The information shall only be
 616 provided in the following manner: the manufacturer may make a written request, on a quarterly or
 617 yearly basis or when the manufacturer is notified by the Attorney General of a potential change in the
 618 amount of a required escrow deposit, to the Attorney General for a list of the Stamping Agents who
 619 reported stamping or selling its products and the amount reported. The Attorney General shall provide
 620 the list within 15 days of receipt of the request. If the manufacturer wishes to obtain actual copies of the
 621 reports the Stamping Agents filed with the Attorney General, it must first request them from the
 622 Stamping Agents pursuant to subsection C of § 3.2-4209. If the manufacturer does not receive the
 623 reports pursuant to subsection C of § 3.2-4209, the manufacturer may make a written request to the
 624 Attorney General, including a copy of the prior written request to the Stamping Agent and any response
 625 received, for copies of any reports not received. The Attorney General shall provide copies of the
 626 reports within 45 days of receipt of the request.

627 B. 1. Nothing contained in this section shall be construed to prohibit the publication of statistics so
 628 classified as to prevent the identification of particular reports or returns and the items thereof or the
 629 publication of delinquent lists showing the names of taxpayers who are currently delinquent, together
 630 with any relevant information which in the opinion of the Department may assist in the collection of
 631 such delinquent taxes. Notwithstanding any other provision of this section or other law, the Department,
 632 upon request by the General Assembly or any duly constituted committee of the General Assembly,
 633 shall disclose the total aggregate amount of an income tax deduction or credit taken by all taxpayers,
 634 regardless of (i) how few taxpayers took the deduction or credit or (ii) any other circumstances. This
 635 section shall not be construed to prohibit a local tax official from disclosing whether a person, firm or
 636 corporation is licensed to do business in that locality and divulging, upon written request, the name and
 637 address of any person, firm or corporation transacting business under a fictitious name. Additionally,
 638 notwithstanding any other provision of law, the commissioner of revenue is authorized to provide, upon
 639 written request stating the reason for such request, the Tax Commissioner with information obtained
 640 from local tax returns and other information pertaining to the income, sales and property of any person,
 641 firm or corporation licensed to do business in that locality.

642 2. This section shall not prohibit the Department from disclosing whether a person, firm, or
 643 corporation is registered as a retail sales and use tax dealer pursuant to Chapter 6 (§ 58.1-600 et seq.) or
 644 whether a certificate of registration number relating to such tax is valid. Additionally, notwithstanding
 645 any other provision of law, the Department is hereby authorized to make available the names and
 646 certificate of registration numbers of dealers who are currently registered for retail sales and use tax.

647 3. This section shall not prohibit the Department from disclosing information to nongovernmental
 648 entities with which the Department has entered into a contract to provide services that assist it in the
 649 administration of refund processing or other services related to its administration of taxes.

650 C. Notwithstanding the provisions of subsection A or B or any other provision of this title, the Tax
 651 Commissioner is authorized to: (i) divulge tax information to any commissioner of the revenue, director
 652 of finance or other similar collector of county, city or town taxes who, for the performance of his
 653 official duties, requests the same in writing setting forth the reasons for such request; (ii) provide to the
 654 Commissioner of the Department of Social Services, upon written request, information on the amount of
 655 income, filing status, number and type of dependents, and whether a federal earned income tax credit
 656 has been claimed as reported by persons on their state income tax returns who have applied for public
 657 assistance or social services benefits as defined in § 63.2-100; (iii) provide to the chief executive officer
 658 of the designated student loan guarantor for the Commonwealth of Virginia, upon written request, the
 659 names and home addresses of those persons identified by the designated guarantor as having delinquent
 660 loans guaranteed by the designated guarantor; (iv) provide current address information upon request to
 661 state agencies and institutions for their confidential use in facilitating the collection of accounts
 662 receivable, and to the clerk of a circuit or district court for their confidential use in facilitating the
 663 collection of fines, penalties and costs imposed in a proceeding in that court; (v) provide to the
 664 Commissioner of the Virginia Employment Commission, after entering into a written agreement, such
 665 tax information as may be necessary to facilitate the collection of unemployment taxes and overpaid
 666 benefits; (vi) provide to the Virginia Alcoholic Beverage Control Authority, upon entering into a written

667 agreement, such tax information as may be necessary to facilitate the collection of state and local taxes
668 and the administration of the alcoholic beverage control laws; (vii) provide to the Director of the
669 Virginia Lottery such tax information as may be necessary to identify those lottery ticket retailers who
670 owe delinquent taxes; (viii) provide to the Department of the Treasury for its confidential use such tax
671 information as may be necessary to facilitate the location of owners and holders of unclaimed property,
672 as defined in § 55-210.2; (ix) provide to the State Corporation Commission, upon entering into a written
673 agreement, such tax information as may be necessary to facilitate the collection of taxes and fees
674 administered by the Commission; (x) provide to the Executive Director of the Potomac and
675 Rappahannock Transportation Commission for his confidential use such tax information as may be
676 necessary to facilitate the collection of the motor vehicle fuel sales tax; (xi) provide to the
677 Commissioner of the Department of Agriculture and Consumer Services such tax information as may be
678 necessary to identify those applicants for registration as a supplier of charitable gaming supplies who
679 have not filed required returns or who owe delinquent taxes; (xii) provide to the Department of Housing
680 and Community Development for its confidential use such tax information as may be necessary to
681 facilitate the administration of the remaining effective provisions of the Enterprise Zone Act (§ 59.1-270
682 et seq.), and the Enterprise Zone Grant Program (§ 59.1-538 et seq.); (xiii) provide current name and
683 address information to private collectors entering into a written agreement with the Tax Commissioner,
684 for their confidential use when acting on behalf of the Commonwealth or any of its political
685 subdivisions; however, the Tax Commissioner is not authorized to provide such information to a private
686 collector who has used or disseminated in an unauthorized or prohibited manner any such information
687 previously provided to such collector; (xiv) provide current name and address information as to the
688 identity of the wholesale or retail dealer that affixed a tax stamp to a package of cigarettes to any
689 person who manufactures or sells at retail or wholesale cigarettes and who may bring an action for
690 injunction or other equitable relief for violation of Chapter 10.1, Enforcement of Illegal Sale or
691 Distribution of Cigarettes Act; (xv) provide to the Commissioner of Labor and Industry, upon entering
692 into a written agreement, such tax information as may be necessary to facilitate the collection of unpaid
693 wages under § 40.1-29; (xvi) provide to the Director of the Department of Human Resource
694 Management, upon entering into a written agreement, such tax information as may be necessary to
695 identify persons receiving workers' compensation indemnity benefits who have failed to report earnings
696 as required by § 65.2-712; (xvii) provide to any commissioner of the revenue, director of finance, or any
697 other officer of any county, city, or town performing any or all of the duties of a commissioner of the
698 revenue and to any dealer registered for the collection of the Communications Sales and Use Tax, a list
699 of the names, business addresses, and dates of registration of all dealers registered for such tax; (xviii)
700 provide to the Executive Director of the Northern Virginia Transportation Commission for his
701 confidential use such tax information as may be necessary to facilitate the collection of the motor
702 vehicle fuel sales tax; (xix) provide to the Commissioner of Agriculture and Consumer Services the
703 name and address of the taxpayer businesses licensed by the Commonwealth that identify themselves as
704 subject to regulation by the Board of Agriculture and Consumer Services pursuant to § 3.2-5130; ~~and~~
705 (xx) provide to the developer or the economic development authority of a tourism project authorized by
706 § 58.1-3851.1, upon entering into a written agreement, tax information facilitating the repayment of gap
707 financing; *and (xxi) provide to the Virginia Retirement System and the Department of Human Resource*
708 *Management, after entering into a written agreement, such tax information as may be necessary to*
709 *facilitate the enforcement of subdivision C 4 of § 9.1-401.* The Tax Commissioner is further authorized
710 to enter into written agreements with duly constituted tax officials of other states and of the United
711 States for the inspection of tax returns, the making of audits, and the exchange of information relating to
712 any tax administered by the Department of Taxation. Any person to whom tax information is divulged
713 pursuant to this section shall be subject to the prohibitions and penalties prescribed herein as though he
714 were a tax official.

715 D. Notwithstanding the provisions of subsection A or B or any other provision of this title, the
716 commissioner of revenue or other assessing official is authorized to (i) provide, upon written request
717 stating the reason for such request, the chief executive officer of any county or city with information
718 furnished to the commissioner of revenue by the Tax Commissioner relating to the name and address of
719 any dealer located within the county or city who paid sales and use tax, for the purpose of verifying the
720 local sales and use tax revenues payable to the county or city; (ii) provide to the Department of
721 Professional and Occupational Regulation for its confidential use the name, address, and amount of gross
722 receipts of any person, firm or entity subject to a criminal investigation of an unlawful practice of a
723 profession or occupation administered by the Department of Professional and Occupational Regulation,
724 only after the Department of Professional and Occupational Regulation exhausts all other means of
725 obtaining such information; and (iii) provide to any representative of a condominium unit owners'
726 association, property owners' association or real estate cooperative association, or to the owner of
727 property governed by any such association, the names and addresses of parties having a security interest

728 in real property governed by any such association; however, such information shall be released only
 729 upon written request stating the reason for such request, which reason shall be limited to proposing or
 730 opposing changes to the governing documents of the association, and any information received by any
 731 person under this subsection shall be used only for the reason stated in the written request. The treasurer
 732 or other local assessing official may require any person requesting information pursuant to clause (iii) of
 733 this subsection to pay the reasonable cost of providing such information. Any person to whom tax
 734 information is divulged pursuant to this subsection shall be subject to the prohibitions and penalties
 735 prescribed herein as though he were a tax official.

736 Notwithstanding the provisions of subsection A or B or any other provisions of this title, the
 737 treasurer or other collector of taxes for a county, city or town is authorized to provide information
 738 relating to any motor vehicle, trailer or semitrailer obtained by such treasurer or collector in the course
 739 of performing his duties to the commissioner of the revenue or other assessing official for such
 740 jurisdiction for use by such commissioner or other official in performing assessments.

741 This section shall not be construed to prohibit a local tax official from imprinting or displaying on a
 742 motor vehicle local license decal the year, make, and model and any other legal identification
 743 information about the particular motor vehicle for which that local license decal is assigned.

744 E. Notwithstanding any other provisions of law, state agencies and any other administrative or
 745 regulatory unit of state government shall divulge to the Tax Commissioner or his authorized agent, upon
 746 written request, the name, address, and social security number of a taxpayer, necessary for the
 747 performance of the Commissioner's official duties regarding the administration and enforcement of laws
 748 within the jurisdiction of the Department of Taxation. The receipt of information by the Tax
 749 Commissioner or his agent which may be deemed taxpayer information shall not relieve the
 750 Commissioner of the obligations under this section.

751 F. Additionally, it shall be unlawful for any person to disseminate, publish, or cause to be published
 752 any confidential tax document which he knows or has reason to know is a confidential tax document. A
 753 confidential tax document is any correspondence, document, or tax return that is prohibited from being
 754 divulged by subsection A, B, C, or D and includes any document containing information on the
 755 transactions, property, income, or business of any person, firm, or corporation that is required to be filed
 756 with any state official by § 58.1-512. This prohibition shall not apply if such confidential tax document
 757 has been divulged or disseminated pursuant to a provision of law authorizing disclosure. Any person
 758 violating the provisions of this subsection is guilty of a Class 1 misdemeanor.

759 **2. That § 9.1-406 of the Code of Virginia is repealed.**

760 **3. That any person who holds a position listed in the definition of "deceased person" under**
 761 **§ 9.1-400 of the Code of Virginia who is temporarily disabled in the direct line of duty as defined**
 762 **in § 9.1-400 of the Code of Virginia and who is required to have a state certification for purposes**
 763 **of maintaining his employment shall not have such certification lapse during such period of**
 764 **temporary disability, not to exceed two years. State agencies involved in such recertification,**
 765 **including but not limited to the Virginia Department of Emergency Management, the Department**
 766 **of Criminal Justice Services, the Virginia Department of Fire Programs, and the Virginia**
 767 **Department of Health, may develop and promulgate regulations to carry out the provisions of this**
 768 **act with input from persons holding the positions listed in the definition of "deceased person" or**
 769 **organizations that represent them. Certifying state agencies may suspend a person's certification**
 770 **when, but for the provisions of this act, it would otherwise lapse. Certifying state agencies shall**
 771 **provide a reasonable time frame for a person covered under the provisions of this act who wishes**
 772 **to return to work to become recertified.**

773 **4. That each nonparticipating employer shall pay its pro rata share of estimated implementation**
 774 **costs to the Virginia Retirement System and the Department of Human Resource Management in**
 775 **an amount and manner and on such date as may be determined by the Virginia Retirement**
 776 **System and the Department of Human Resource Management, respectively.**

777 **5. That the provisions of this act shall become effective on July 1, 2017, except the provisions of**
 778 **the fourth enactment of this act, which shall become effective on July 1, 2016.**