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HOUSE BILL NO. 1345

AMENDMENT IN THE NATURE OF A SUBSTITUTE

(Proposed by the House Committee on Appropriations
on February 12, 2016)

(Patron Prior to Substitute—Delegate Jones)

A BILL 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.

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 county, city, or town of the Commonwealth as an integral part of the official safety program of such

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

80 "Disabled person" means any individual who; *has been determined to be mentally or physically*
81 *incapacitated so as to prevent the further performance of his duties at the time of his disability where*
82 *such incapacity is likely to be permanent, and whose incapacity occurs in the line of duty as the direct*
83 *or proximate result of the performance of his duty, including the presumptions under §§ 27-40.1,*
84 *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*
85 *position listed in the definition of deceased person in this section; has become mentally or physically*
86 *incapacitated so as to prevent the further performance of duty where such incapacity is likely to be*
87 *permanent. The term shall also include "Disabled person" does not include any individual who has been*
88 *determined to be no longer disabled pursuant to subdivision A 2 of § 9.1-404. Disabled person also*
89 *does not include any individual during any period in which his health insurance coverage in the LODA*
90 *Health Benefits Plan is suspended pursuant to subdivision C 4 of § 9.1-401. "Disabled person" includes*
91 *any state employee included in the definition of a deceased person who was disabled on or after January*
92 *1, 1966.*

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

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

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

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

114 "Fund" means the Line of Duty Death and Health Benefits Trust Fund established pursuant to
115 § 9.1-400.1

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

118 "LODA Health Benefits Plans" means the separate health benefits plans established pursuant to
119 § 9.1-401.

120 "Nonparticipating employer" means any employer that is a political subdivision of the
121 Commonwealth that elected on or before July 1, 2012, to directly fund the cost of benefits provided

under this chapter and not participate in the Fund.

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

"VRS" means the Virginia Retirement System.

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

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

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

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

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

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

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

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

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

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

E. For dependents, 1. The continued health insurance coverage provided by this section for all disabled persons, eligible spouses, and eligible dependents shall be through separate plans, referred to as the LODA Health Benefits Plans (the Plans), administered by the Department of Human Resource Management. The Plans shall comply with all applicable federal and state laws and shall be modeled upon state employee health benefits program plans. Funding of the Plans' reserves and contingency shall be provided through a line of credit, the amount of which shall be based on an actuarially determined estimate of liabilities. The Department of Human Resource Management shall be reimbursed for health insurance premiums and all reasonable costs incurred and associated, directly and indirectly, in performing the duties pursuant to this section (i) from the Line of Duty Death and Health Benefits

183 Trust Fund for costs related to disabled persons, deceased persons, eligible dependents, and eligible
184 spouses on behalf of participating employers and (ii) from a nonparticipating employer for premiums
185 and costs related to disabled persons, deceased persons, eligible dependents, and eligible spouses for
186 which the nonparticipating employer is responsible. If any nonparticipating employer fails to remit such
187 premiums and costs, the Department of Human Resource Management shall inform the State
188 Comptroller and the affected nonparticipating employer of the delinquent amount. In calculating the
189 delinquent amount, the Department of Human Resource Management may impose an interest rate of one
190 percent per month of delinquency. The State Comptroller shall forthwith transfer such delinquent
191 amount, plus interest, from any moneys otherwise distributable to such nonparticipating employer.

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

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

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

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

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

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

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

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

232 **§ 9.1-402. Payments to beneficiaries of certain deceased law-enforcement officers, firefighters,**
233 **etc., and retirees.**

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

240 B. The beneficiary of a deceased person whose death occurred on or after January 1, 2006, while in
241 the line of duty as the direct or proximate result of the performance of his duty shall be entitled to
242 receive the sum of \$100,000, which shall be payable out of the general fund of the state treasury paid
243 by the nonparticipating employer or from the Fund on behalf of a participating employer, as applicable,
244 in gratitude for and in recognition of his sacrifice on behalf of the people of the Commonwealth.

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

§ 9.1-402.1. Payments for burial expenses.

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

§ 9.1-403. Claim for payment; costs.

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

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

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

D. 1. Within 10 business days of being notified by an employee, or an employee's representative, that such employee is permanently and totally disabled due to a work-related injury suffered in the line

306 of duty, the agency or department employing the disabled person employee shall provide him with
307 information about the continued health insurance coverage provided under this act chapter and the
308 process for initiating a claim. The employer shall assist in filing a claim, unless such assistance is
309 waived by the employee or the employee's representative.

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

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

322 § 9.1-404. Order of the Virginia Retirement System.

323 A. 1. The Virginia Retirement System shall make an eligibility determination within 45 days of
324 receiving all necessary information for determining eligibility for a claim filed under § 9.1-403.
325 However, when the claim involves a presumption under § 65.2-402 or 65.2-402.1, this period of 30 days
326 shall be replaced by a period of nine months to allow the employer sufficient time to obtain and submit
327 such evidence. If it appears to the Comptroller that the requirements of either subsection A or B of
328 § 9.1-402 have been satisfied, he shall issue his warrant in the appropriate amount for payment out of
329 the general fund of the state treasury to the surviving spouse or to such persons and subject to such
330 conditions as may be proper in his administrative discretion, and in the event there is no beneficiary, the
331 Comptroller shall issue the payment to the estate of the deceased person. The Comptroller shall issue a
332 decision, and payment, if appropriate, shall be made no later than forty-five days following receipt of
333 the report required under § 9.1-403. If benefits under this chapter are due, VRS shall notify the
334 nonparticipating employer, which shall provide the benefits within 15 days of such notice, or VRS shall
335 pay the benefits from the Fund on behalf of the participating employer within 15 days of the
336 determination, as applicable. The payments shall be retroactive to the first date that the disabled person
337 was no longer eligible for health insurance coverage subsidized by his employer.

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

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

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

365 § 9.1-405. Appeal from decision of Virginia Retirement System.

366 Any beneficiary, disabled person or his eligible spouse or eligible dependent of a deceased or
367 disabled person aggrieved by the decision of the Comptroller shall present a petition to the court in

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

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

§ 9.1-407. Training.

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

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

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

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

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

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

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

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

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

1. Matters required by law to be entered on any public assessment roll or book;
2. Acts performed or words spoken, published, or shared with another agency or subdivision of the Commonwealth in the line of duty under state law;

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

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

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

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

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

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

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

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

479 C. Notwithstanding the provisions of subsection A or B or any other provision of this title, the Tax
480 Commissioner is authorized to: (i) divulge tax information to any commissioner of the revenue, director
481 of finance or other similar collector of county, city or town taxes who, for the performance of his
482 official duties, requests the same in writing setting forth the reasons for such request; (ii) provide to the
483 Commissioner of the Department of Social Services, upon written request, information on the amount of
484 income, filing status, number and type of dependents, and whether a federal earned income tax credit
485 has been claimed as reported by persons on their state income tax returns who have applied for public
486 assistance or social services benefits as defined in § 63.2-100; (iii) provide to the chief executive officer
487 of the designated student loan guarantor for the Commonwealth of Virginia, upon written request, the
488 names and home addresses of those persons identified by the designated guarantor as having delinquent
489 loans guaranteed by the designated guarantor; (iv) provide current address information upon request to
490 state agencies and institutions for their confidential use in facilitating the collection of accounts

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

D. Notwithstanding the provisions of subsection A or B or any other provision of this title, the commissioner of revenue or other assessing official is authorized to (i) provide, upon written request stating the reason for such request, the chief executive officer of any county or city with information furnished to the commissioner of revenue by the Tax Commissioner relating to the name and address of any dealer located within the county or city who paid sales and use tax, for the purpose of verifying the local sales and use tax revenues payable to the county or city; (ii) provide to the Department of Professional and Occupational Regulation for its confidential use the name, address, and amount of gross receipts of any person, firm or entity subject to a criminal investigation of an unlawful practice of a

profession or occupation administered by the Department of Professional and Occupational Regulation, only after the Department of Professional and Occupational Regulation exhausts all other means of obtaining such information; and (iii) provide to any representative of a condominium unit owners' association, property owners' association or real estate cooperative association, or to the owner of property governed by any such association, the names and addresses of parties having a security interest in real property governed by any such association; however, such information shall be released only upon written request stating the reason for such request, which reason shall be limited to proposing or opposing changes to the governing documents of the association, and any information received by any person under this subsection shall be used only for the reason stated in the written request. The treasurer or other local assessing official may require any person requesting information pursuant to clause (iii) of this subsection to pay the reasonable cost of providing such information. Any person to whom tax information is divulged pursuant to this subsection shall be subject to the prohibitions and penalties prescribed herein as though he were a tax official.

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

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

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

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

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

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

1. Matters required by law to be entered on any public assessment roll or book;
2. Acts performed or words spoken, published, or shared with another agency or subdivision of the Commonwealth in the line of duty under state law;
3. Inquiries and investigations to obtain information as to the process of real estate assessments by a duly constituted committee of the General Assembly, or when such inquiry or investigation is relevant to its study, provided that any such information obtained shall be privileged;
4. The sales price, date of construction, physical dimensions or characteristics of real property, or any information required for building permits;
5. Copies of or information contained in an estate's probate tax return, filed with the clerk of court pursuant to § 58.1-1714, when requested by a beneficiary of the estate or an heir at law of the decedent;
6. Information regarding nonprofit entities exempt from sales and use tax under § 58.1-609.11, when requested by the General Assembly or any duly constituted committee of the General Assembly;
7. Reports or information filed with the Attorney General by a Stamping Agent pursuant to the

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

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

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

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

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

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

D. Notwithstanding the provisions of subsection A or B or any other provision of this title, the commissioner of revenue or other assessing official is authorized to (i) provide, upon written request stating the reason for such request, the chief executive officer of any county or city with information furnished to the commissioner of revenue by the Tax Commissioner relating to the name and address of any dealer located within the county or city who paid sales and use tax, for the purpose of verifying the local sales and use tax revenues payable to the county or city; (ii) provide to the Department of Professional and Occupational Regulation for its confidential use the name, address, and amount of gross receipts of any person, firm or entity subject to a criminal investigation of an unlawful practice of a profession or occupation administered by the Department of Professional and Occupational Regulation, only after the Department of Professional and Occupational Regulation exhausts all other means of obtaining such information; and (iii) provide to any representative of a condominium unit owners' association, property owners' association or real estate cooperative association, or to the owner of property governed by any such association, the names and addresses of parties having a security interest in real property governed by any such association; however, such information shall be released only upon written request stating the reason for such request, which reason shall be limited to proposing or opposing changes to the governing documents of the association, and any information received by any person under this subsection shall be used only for the reason stated in the written request. The treasurer or other local assessing official may require any person requesting information pursuant to clause (iii) of

737 this subsection to pay the reasonable cost of providing such information. Any person to whom tax
738 information is divulged pursuant to this subsection shall be subject to the prohibitions and penalties
739 prescribed herein as though he were a tax official.

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

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

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

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

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

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

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

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