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HOUSE BILL NO. 1884

House Amendments in [] - January 29, 2021

A BILL to amend and reenact §§ 38.2-6505, 58.1-3, and 58.1-341.1 of the Code of Virginia, relating to facilitated enrollment program.

Patron Prior to Engrossment—Delegate Sickles

Referred to Committee on Labor and Commerce

Be it enacted by the General Assembly of Virginia:

1. That §§ 38.2-6505, 58.1-3, and 58.1-341.1 of the Code of Virginia are amended and reenacted as follows:

§ 38.2-6505. Duties of Exchange.

The Exchange shall:

1. Implement procedures for the certification, recertification, and decertification of qualified health plans and qualified dental plans consistent with guidelines developed by the Secretary under § 1311(c) of the Federal Act and § 38.2-6506;

2. Provide for enrollment periods under § 1311(c)(6) of the Federal Act;

3. Provide for the operation of a toll-free telephone hotline to respond to requests for assistance;

4. Utilize a website on which enrollees and prospective enrollees of qualified health plans and qualified dental plans may obtain standardized comparative information. Information on qualified health plans shall include, at a minimum, (i) premium and cost-sharing information; (ii) the summary of benefits and coverage offered; (iii) identification of a qualified health plan as a bronze-level, silver-level, gold-level, or platinum-level plan as defined by § 1302(d) of the Federal Act or a catastrophic plan as defined by § 1302(e) of the Federal Act; (iv) the results of enrollee satisfaction surveys, described in § 1311(c)(4) of the Federal Act; (v) quality ratings assigned pursuant to § 1311(c)(3) of the Federal Act; (vi) medical loss ratio information as reported to the Secretary in accordance with 45 C.F.R. Part 158; (vii) transparency of coverage measures reported to the Exchange during certification processes; and (viii) the provider directory made available to the Exchange. The website shall be accessible to persons with disabilities, shall provide meaningful access for persons with limited English proficiency, and shall contain the information described in clauses (i) through (viii) without diversion to a website of a carrier;

5. Assign a rating to each qualified health plan offered through the Exchange in accordance with the criteria developed by the Secretary under § 1311(c)(3) of the Federal Act;

6. Determine each qualified health plan's level of coverage in accordance with regulations issued by the Secretary under § 1302(d)(2)(A) of the Federal Act;

7. Use a standardized format for presenting health benefit options in the Exchange, including the use of the uniform outline of coverage as established under § 2715 of the PHSA, 42 U.S.C. § 300gg-15;

8. Inform individuals, in accordance with § 1413 of the Federal Act, of eligibility requirements for (i) the State Medicaid Program; (ii) the Children's Health Insurance Program (CHIP) under Title XXI of the Social Security Act, including FAMIS, as amended from time to time; or (iii) any applicable state or local public health subsidy program, and enroll an individual in such program if it is determined, through screening of the application, that such individual is eligible for any such program;

9. Make available by electronic means through the website described in subdivision 4 a calculator to determine the actual cost of coverage after application of any premium assistance tax credit under 26 U.S.C. § 36B and any cost-sharing reduction under § 1402 of the Federal Act;

10. Establish an American Health Benefit Exchange through which qualified individuals may enroll in any qualified health plan or qualified dental plan offered through the American Health Benefit Exchange for which they are eligible and establish a SHOP exchange through which qualified employers may make their eligible employees eligible for one or more qualified health plans or qualified dental plans offered through the SHOP exchange or specify a level of coverage so that any of their eligible employees may enroll in any qualified health plan or qualified dental plan offered through the SHOP exchange at the specified level of coverage;

11. Subject to § 1411 of the Federal Act, grant a certification attesting that, for purposes of the individual responsibility penalty under § 5000A of the Internal Revenue Code of 1986, an individual is exempt from the individual responsibility requirement or from the penalty imposed by that section because there is no affordable qualified health plan available through the Exchange, or the individual's employer, covering the individual or the individual meets the requirements for any other such exemption from the individual responsibility requirement or penalty;

12. Transfer to the U.S. Secretary of the Treasury the following:

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59 a. A list of the individuals who are issued a certification under subdivision 11, including the name
60 and taxpayer identification number of each individual;

61 b. The name and taxpayer identification number of each individual who was an employee of an
62 employer but who was determined to be eligible for the premium assistance tax credit under 26 U.S.C.
63 § 36B because (i) the employer did not provide minimum essential coverage or (ii) the employer
64 provided minimum essential coverage but a determination under 26 U.S.C. § 36B(c)(2)(C) found that
65 either the coverage was unaffordable for the employee or did not provide the required minimum
66 actuarial value; and

67 c. The name and taxpayer identification number of (i) each individual who notifies the Exchange
68 under 42 U.S.C. § 18081 that the individual has changed employers and (ii) each individual who ceases
69 coverage under a qualified health plan and the effective date of the cessation;

70 13. Provide to each employer the name of each of the employer's employees described in subdivision
71 12 b who ceases coverage under a qualified health plan during a plan year and the effective date of the
72 cessation;

73 14. Perform duties required of the Exchange by the Secretary or the U.S. Secretary of the Treasury
74 related to determining eligibility for premium assistance tax credits, reduced cost-sharing, or individual
75 responsibility requirement exemptions;

76 15. Certify entities qualified to serve as Navigators in accordance with § 1311(i) of the Federal Act
77 and § 38.2-6513;

78 16. Consult with stakeholders relevant to carrying out the activities required under this chapter,
79 including:

80 a. Health care consumers who are enrollees in qualified health plans and qualified dental plans;

81 b. Individuals and entities with experience in facilitating enrollment in qualified health plans and
82 qualified dental plans;

83 c. Advocates for enrolling hard-to-reach populations, which include individuals with mental health or
84 substance use disorders;

85 d. Representatives of small businesses and self-employed individuals;

86 e. The Department of Medical Assistance Services;

87 f. Federally recognized tribes, as defined in the Federally Recognized Indian Tribe List Act of 1994
88 (25 U.S.C. § 479a), that are located within the Exchange's geographic area;

89 g. Public health experts;

90 h. Health care providers;

91 i. Large employers;

92 j. Health carriers; and

93 k. Insurance agents;

94 17. Meet the following financial integrity requirements:

95 a. Keep an accurate accounting of all activities, receipts, and expenditures and annually submit to the
96 Secretary, the Governor, and the Commission a report concerning such accountings;

97 b. Fully cooperate with any investigation conducted by the Secretary pursuant to the Secretary's
98 authority under the Federal Act and allow the Secretary, in coordination with the Inspector General of
99 the U.S. Department of Health and Human Services, to:

100 (1) Investigate the affairs of the Exchange;

101 (2) Examine the properties and records of the Exchange; and

102 (3) Require periodic reports in relation to the activities undertaken by the Exchange; and

103 c. Not use any funds in carrying out its activities under this chapter that are intended for the
104 administrative and operational expenses of the Exchange for staff retreats, promotional giveaways,
105 excessive executive compensation, or promotion of federal or state legislative and regulatory
106 modifications;

107 18. In collaboration with the Department of Medical Assistance Services, coordinate the operations of
108 the Exchange with the operations of the state plan for medical assistance to determine initial and
109 ongoing eligibility for those programs in a streamlined fashion; and

110 19. *Identify systems, policies, and practices to achieve the requirements of subdivisions 8 and 18 and*
111 *in doing so, consult with stakeholders, including the Department of Taxation, the Department of Medical*
112 *Assistance Services, the Department of Social Services, consumer groups, insurers, health care*
113 *providers, navigators or other consumer assisters, insurance brokers or agents, and other relevant*
114 *stakeholders selected by the Exchange; and*

115 20. Take any other actions necessary and appropriate to ensure that the Exchange complies with the
116 requirements of the Federal Act.

117 **§ 58.1-3. Secrecy of information; penalties.**

118 A. Except in accordance with a proper judicial order or as otherwise provided by law, the Tax
119 Commissioner or agent, clerk, commissioner of the revenue, treasurer, or any other state or local tax or
120 revenue officer or employee, or any person to whom tax information is divulged pursuant to this section

or § 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 or by the commissioner of accounts making a settlement of accounts filed in such estate;
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

182 entities with which the Department has entered into a contract to provide services that assist it in the
183 administration of refund processing or other services related to its administration of taxes.

184 4. This section shall not prohibit the Department from disclosing information to taxpayers regarding
185 whether the taxpayer's employer or another person or entity required to withhold on behalf of such
186 taxpayer submitted withholding records to the Department for a specific taxable year as required
187 pursuant to subdivision C 1 of § 58.1-478.

188 5. This section shall not prohibit the commissioner of the revenue, treasurer, director of finance, or
189 other similar local official who collects or administers taxes for a county, city, or town from disclosing
190 information to nongovernmental entities with which the locality has entered into a contract to provide
191 services that assist it in the administration of refund processing or other non-audit services related to its
192 administration of taxes. The commissioner of the revenue, treasurer, director of finance, or other similar
193 local official who collects or administers taxes for a county, city, or town shall not disclose information
194 to such entity unless he has obtained a written acknowledgement by such entity that the confidentiality
195 and nondisclosure obligations of and penalties set forth in subsection A apply to such entity and that
196 such entity agrees to abide by such obligations.

197 C. Notwithstanding the provisions of subsection A or B or any other provision of this title, the Tax
198 Commissioner is authorized to (i) divulge tax information to any commissioner of the revenue, director
199 of finance, or other similar collector of county, city, or town taxes who, for the performance of his
200 official duties, requests the same in writing setting forth the reasons for such request; (ii) provide to the
201 Commissioner of the Department of Social Services, upon entering into a written agreement, the amount
202 of income, filing status, number and type of dependents, whether a federal earned income tax credit as
203 authorized in § 32 of the Internal Revenue Code and an income tax credit for low-income taxpayers as
204 authorized in § 58.1-339.8 have been claimed, and Forms W-2 and 1099 to facilitate the administration
205 of public assistance or social services benefits as defined in § 63.2-100 or child support services
206 pursuant to Chapter 19 (§ 63.2-1900 et seq.) of Title 63.2, or as may be necessary to facilitate the
207 administration of outreach and enrollment related to the federal earned income tax credit authorized in
208 § 32 of the Internal Revenue Code and the income tax credit for low-income taxpayers authorized in
209 § 58.1-339.8; (iii) provide to the chief executive officer of the designated student loan guarantor for the
210 Commonwealth of Virginia, upon written request, the names and home addresses of those persons
211 identified by the designated guarantor as having delinquent loans guaranteed by the designated
212 guarantor; (iv) provide current address information upon request to state agencies and institutions for
213 their confidential use in facilitating the collection of accounts receivable, and to the clerk of a circuit or
214 district court for their confidential use in facilitating the collection of fines, penalties, and costs imposed
215 in a proceeding in that court; (v) provide to the Commissioner of the Virginia Employment Commission,
216 after entering into a written agreement, such tax information as may be necessary to facilitate the
217 collection of unemployment taxes and overpaid benefits; (vi) provide to the Virginia Alcoholic Beverage
218 Control Authority, upon entering into a written agreement, such tax information as may be necessary to
219 facilitate the collection of state and local taxes and the administration of the alcoholic beverage control
220 laws; (vii) provide to the Director of the Virginia Lottery such tax information as may be necessary to
221 identify those lottery ticket retailers who owe delinquent taxes; (viii) provide to the Department of the
222 Treasury for its confidential use such tax information as may be necessary to facilitate the location of
223 owners and holders of unclaimed property, as defined in § 55.1-2500; (ix) provide to the State
224 Corporation Commission, upon entering into a written agreement, such tax information as may be
225 necessary to facilitate the collection of taxes and fees administered by the Commission; (x) provide to
226 the Executive Director of the Potomac and Rappahannock Transportation Commission for his
227 confidential use such tax information as may be necessary to facilitate the collection of the motor
228 vehicle fuel sales tax; (xi) provide to the Commissioner of the Department of Agriculture and Consumer
229 Services such tax information as may be necessary to identify those applicants for registration as a
230 supplier of charitable gaming supplies who have not filed required returns or who owe delinquent taxes;
231 (xii) provide to the Department of Housing and Community Development for its confidential use such
232 tax information as may be necessary to facilitate the administration of the remaining effective provisions
233 of the Enterprise Zone Act (§ 59.1-270 et seq.), and the Enterprise Zone Grant Program (§ 59.1-538 et
234 seq.); (xiii) provide current name and address information to private collectors entering into a written
235 agreement with the Tax Commissioner, for their confidential use when acting on behalf of the
236 Commonwealth or any of its political subdivisions; however, the Tax Commissioner is not authorized to
237 provide such information to a private collector who has used or disseminated in an unauthorized or
238 prohibited manner any such information previously provided to such collector; (xiv) provide current
239 name and address information as to the identity of the wholesale or retail dealer that affixed a tax stamp
240 to a package of cigarettes to any person who manufactures or sells at retail or wholesale cigarettes and
241 who may bring an action for injunction or other equitable relief for violation of Chapter 10.1,
242 Enforcement of Illegal Sale or Distribution of Cigarettes Act; (xv) provide to the Commissioner of
243 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; (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; (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; (xxii) provide to the Department of Medical Assistance Services *and the Department of Social Services*, upon entering into a written agreement, the name, address, social security number, *email address, dependent information provided pursuant to subdivision B 2 of § 58.1-341.1*, number and type of personal exemptions, tax-filing status, ~~and~~ adjusted gross income, *and any additional information voluntarily provided by the taxpayer for disclosure pursuant to subdivisions B 1 and 2 of § 58.1-341.1*, of an individual, or spouse in the case of a married taxpayer filing jointly, who has voluntarily consented to such disclosure for purposes of identifying persons who would like to newly enroll in medical assistance; ~~and~~ (xxiii) provide to the Commissioner of the Department of Motor Vehicles information sufficient to verify that an applicant for a driver privilege card or permit under § 46.2-328.3 reported income and deductions from Virginia sources, as defined in § 58.1-302, or was claimed as a dependent, on an individual income tax return filed with the Commonwealth within the preceding 12 months; *and (xxiv) provide to the Virginia Health Benefit Exchange, upon entering into a written agreement, for taxable years starting on January 1, 2023, or as soon thereafter as practicable [, as determined by the Department of Taxation and the Virginia Health Benefit Exchange] , the name, address, social security number, email address, dependent information provided pursuant to subdivision B 2 of § 58.1-341.1, number and type of personal exemptions, tax-filing status, adjusted gross income, and any additional information voluntarily provided by the taxpayer for disclosure pursuant to subdivision B 3 of § 58.1-341.1, of an individual, or spouse in the case of a married taxpayer filing jointly, who has voluntarily consented to such disclosure for purposes of identifying persons who do not meet the income eligibility requirements for medical assistance and would like to newly enroll in a qualified health plan.* 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

305 information is divulged pursuant to this subsection shall be subject to the prohibitions and penalties
306 prescribed herein as though he were a tax official.

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

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

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

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

330 **§ 58.1-341.1. Returns of individuals; required information.**

331 A. For all taxable years beginning on and after January 1, 1995, the Department of Taxation shall
332 include in any packet of instructions and forms for individual income tax returns an application to
333 register to vote by mail and appropriate instructions for the completion and mailing of the application to
334 register to vote. The form of the application shall be prescribed and the instructions shall be provided by
335 the State Board of Elections.

336 B. 1. For ~~all~~ taxable years beginning on and after January 1, 2021, the Department of Taxation shall
337 include on the appropriate individual income tax return forms *the following*:

338 a. A checkoff box or similar mechanism for indicating whether the individual, or spouse in the case
339 of a married taxpayer filing jointly, or any dependent of the individual (i) is an uninsured individual at
340 the time the return is filed ~~and~~ (ii) voluntarily consents to the Department of Taxation providing the
341 individual's tax information, as provided in clause (xxii) of subsection C of § 58.1-3, to the Department
342 of Medical Assistance Services for purposes of affirming that the individual, the individual's spouse, or
343 any dependent of the individual meets the income eligibility for medical assistance. Such information
344 shall not be used to determine an individual is ineligible for medical assistance; *and*

345 b. *Space for an individual to voluntarily include a preferred method for the Department of Medical
346 Assistance Services to contact the individual for purposes of an eligibility determination.*

347 2. For taxable years beginning on and after January 1, 2022, the Department of Taxation shall
348 include on the appropriate individual income tax return forms *the following*:

349 a. A checkoff box or similar mechanism for indicating whether the individual, or spouse in the case
350 of a married taxpayer filing jointly, or any dependent of the individual voluntarily consents to the
351 Department of Taxation providing the individual's tax information to the Department of Social Services
352 and the Department of Medical Assistance Services as provided in clause (xxii) of subsection C of
353 § 58.1-3; *and*

354 b. *Space for an individual to voluntarily include the following information: date of birth; email
355 address; dependent's name and date of birth, and preferred method for the Department of Social
356 Services and the Department of Medical Assistance Services to contact the individual for purposes of an
357 eligibility determination.*

358 3. For taxable years beginning on and after January 1, 2023, the Department of Taxation shall
359 include on the appropriate individual income tax return forms *the following*:

360 a. A checkoff box or similar mechanism for indicating whether the individual, or spouse in the case
361 of a married taxpayer filing jointly, or any dependent of the individual voluntarily consents to the
362 Department of Taxation providing the individual's tax information to the Virginia Health Benefit
363 Exchange pursuant to clause (xxiv) of subsection C of § 58.1-3; *and*

364 b. *Space for an individual to voluntarily include a preferred method for the Virginia Health Benefit
365 Exchange to contact the individual for purposes of an eligibility determination.*

366 4. Information obtained pursuant to this subsection shall not be used to determine an individual is

367 *ineligible for medical assistance.*

368 2. That for taxable years beginning on and after January 1, 2021, upon entering into a written
369 agreement, the Department of Taxation shall provide to the Department of Medical Assistance
370 Services the following information authorized for disclosure pursuant to clause (xxii) of subsection
371 C of § 58.1-3 of the Code of Virginia, as amended by this act: the name, address, social security
372 number, number and type of personal exemptions, tax-filing status, and adjusted gross income of
373 an individual, or spouse in the case of a married taxpayer filing jointly, who has voluntarily
374 consented to such disclosure for purposes of identifying persons who would like to newly enroll in
375 medical assistance.

376 3. That for taxable years beginning on and after January 1, 2022, upon entering into a written
377 agreement, the Department of Taxation shall provide to the Department of Medical Assistance
378 Services and the Department of Social Services all information authorized for disclosure pursuant
379 to clause (xxii) of subsection C of § 58.1-3 of the Code of Virginia, as amended by this act.

380 4. That [for taxable years beginning on and after January 1, 2023, upon entering into a written
381 agreement, the Department of Taxation shall provide to the Virginia Health Benefit Exchange all
382 information authorized for disclosure pursuant to clause (xxiv) of subsection C of § 58.1-3 of the
383 Code of Virginia, as amended by this act, all information authorized for disclosure pursuant to
384 clause (xxiv) of subsection C of § 58.1-3 of the Code of Virginia, as amended by this act, shall be
385 provided to the Virginia Health Benefit Exchange beginning with the first taxable year after
386 completion of the establishment of the American Health Benefit Exchange or as soon thereafter as
387 practicable as determined by the Virginia Health Benefit Exchange.]

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