

# 2021 SPECIAL SESSION I

## HOUSE SUBSTITUTE

21103294D

### HOUSE BILL NO. 2060

#### AMENDMENT IN THE NATURE OF A SUBSTITUTE

(Proposed by the House Committee on Finance  
on January 20, 2021)

(Patron Prior to Substitute—Delegate Coyner)

*A BILL to direct the Department of Taxation to analyze the prospect of establishing an online portal for tax practitioners.*

#### **Be it enacted by the General Assembly of Virginia:**

*1. § 1. That the Department of Taxation shall, with input from affected stakeholders, analyze the prospect of establishing an online portal for tax practitioners who possess a valid Power of Attorney and Declaration of Representative form to access confidential client information. In its analysis, the Department shall evaluate (i) comparable services offered by the Internal Revenue Service or by other states that provide electronic access to confidential taxpayer information and (ii) cybersecurity concerns associated with providing such services. The Department shall identify the estimated costs associated with creation of such a portal and report its findings and recommendations to the Chairmen of the House Committee on Appropriations, House Committee on Finance, and Senate Committee on Finance and Appropriations no later than December 1, 2021.*

HOUSE SUBSTITUTE

HB2060H1