

16100474D

HOUSE BILL NO. 951

Offered January 13, 2016

Prefiled January 12, 2016

A BILL to amend and reenact §§ 58.1-3, as it is currently effective and as it shall become effective, and 58.1-1011 of the Code of Virginia, relating to the Department of Taxation; disclosure of certain tax information.

Patron—Keam

Referred to Committee on Finance

Be it enacted by the General Assembly of Virginia:

1. That §§ 58.1-3, as it is currently effective and as it shall become effective, and 58.1-1011 of the Code of Virginia are amended and reenacted as follows:

§ 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;
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

59 publication of delinquent lists showing the names of taxpayers who are currently delinquent, together
60 with any relevant information which in the opinion of the Department may assist in the collection of
61 such delinquent taxes. Notwithstanding any other provision of this section or other law, the Department,
62 upon request by the General Assembly or any duly constituted committee of the General Assembly,
63 shall disclose the total aggregate amount of an income tax deduction or credit taken by all taxpayers,
64 regardless of (i) how few taxpayers took the deduction or credit or (ii) any other circumstances. This
65 section shall not be construed to prohibit a local tax official from disclosing whether a person, firm or
66 corporation is licensed to do business in that locality and divulging, upon written request, the name and
67 address of any person, firm or corporation transacting business under a fictitious name. Additionally,
68 notwithstanding any other provision of law, the commissioner of revenue is authorized to provide, upon
69 written request stating the reason for such request, the Tax Commissioner with information obtained
70 from local tax returns and other information pertaining to the income, sales and property of any person,
71 firm or corporation licensed to do business in that locality.

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

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

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

84 C. Notwithstanding the provisions of subsection A or B or any other provision of this title, the Tax
85 Commissioner is authorized to: (i) divulge tax information to any commissioner of the revenue, director
86 of finance or other similar collector of county, city or town taxes who, for the performance of his
87 official duties, requests the same in writing setting forth the reasons for such request; (ii) provide to the
88 Commissioner of the Department of Social Services, upon written request, information on the amount of
89 income, filing status, number and type of dependents, and whether a federal earned income tax credit
90 has been claimed as reported by persons on their state income tax returns who have applied for public
91 assistance or social services benefits as defined in § 63.2-100; (iii) provide to the chief executive officer
92 of the designated student loan guarantor for the Commonwealth of Virginia, upon written request, the
93 names and home addresses of those persons identified by the designated guarantor as having delinquent
94 loans guaranteed by the designated guarantor; (iv) provide current address information upon request to
95 state agencies and institutions for their confidential use in facilitating the collection of accounts
96 receivable, and to the clerk of a circuit or district court for their confidential use in facilitating the
97 collection of fines, penalties and costs imposed in a proceeding in that court; (v) provide to the
98 Commissioner of the Virginia Employment Commission, after entering into a written agreement, such
99 tax information as may be necessary to facilitate the collection of unemployment taxes and overpaid
100 benefits; (vi) provide to the Alcoholic Beverage Control Board, upon entering into a written agreement,
101 such tax information as may be necessary to facilitate the collection of state and local taxes and the
102 administration of the alcoholic beverage control laws; (vii) provide to the Director of the Virginia
103 Lottery such tax information as may be necessary to identify those lottery ticket retailers who owe
104 delinquent taxes; (viii) provide to the Department of the Treasury for its confidential use such tax
105 information as may be necessary to facilitate the location of owners and holders of unclaimed property,
106 as defined in § 55-210.2; (ix) provide to the State Corporation Commission, upon entering into a written
107 agreement, such tax information as may be necessary to facilitate the collection of taxes and fees
108 administered by the Commission; (x) provide to the Executive Director of the Potomac and
109 Rappahannock Transportation Commission for his confidential use such tax information as may be
110 necessary to facilitate the collection of the motor vehicle fuel sales tax; (xi) provide to the
111 Commissioner of the Department of Agriculture and Consumer Services such tax information as may be
112 necessary to identify those applicants for registration as a supplier of charitable gaming supplies who
113 have not filed required returns or who owe delinquent taxes; (xii) provide to the Department of Housing
114 and Community Development for its confidential use such tax information as may be necessary to
115 facilitate the administration of the remaining effective provisions of the Enterprise Zone Act (§ 59.1-270
116 et seq.), and the Enterprise Zone Grant Program (§ 59.1-538 et seq.); (xiii) provide current name and
117 address information to private collectors entering into a written agreement with the Tax Commissioner,
118 for their confidential use when acting on behalf of the Commonwealth or any of its political
119 subdivisions; however, the Tax Commissioner is not authorized to provide such information to a private
120 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. 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.

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

190 **§ 58.1-3. (Effective July 1, 2018) Secrecy of information; penalties.**

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

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

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

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

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

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

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

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

233 B. 1. Nothing contained in this section shall be construed to prohibit the publication of statistics so
234 classified as to prevent the identification of particular reports or returns and the items thereof or the
235 publication of delinquent lists showing the names of taxpayers who are currently delinquent, together
236 with any relevant information which in the opinion of the Department may assist in the collection of
237 such delinquent taxes. Notwithstanding any other provision of this section or other law, the Department,
238 upon request by the General Assembly or any duly constituted committee of the General Assembly,
239 shall disclose the total aggregate amount of an income tax deduction or credit taken by all taxpayers,
240 regardless of (i) how few taxpayers took the deduction or credit or (ii) any other circumstances. This
241 section shall not be construed to prohibit a local tax official from disclosing whether a person, firm or
242 corporation is licensed to do business in that locality and divulging, upon written request, the name and
243 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.

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

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

305 identify persons receiving workers' compensation indemnity benefits who have failed to report earnings
306 as required by § 65.2-712; (xvii) provide to any commissioner of the revenue, director of finance, or any
307 other officer of any county, city, or town performing any or all of the duties of a commissioner of the
308 revenue and to any dealer registered for the collection of the Communications Sales and Use Tax, a list
309 of the names, business addresses, and dates of registration of all dealers registered for such tax; (xviii)
310 provide to the Executive Director of the Northern Virginia Transportation Commission for his
311 confidential use such tax information as may be necessary to facilitate the collection of the motor
312 vehicle fuel sales tax; (xix) provide to the Commissioner of Agriculture and Consumer Services the
313 name and address of the taxpayer businesses licensed by the Commonwealth that identify themselves as
314 subject to regulation by the Board of Agriculture and Consumer Services pursuant to § 3.2-5130; and
315 (xx) provide to the developer or the economic development authority of a tourism project authorized by
316 § 58.1-3851.1, upon entering into a written agreement, tax information facilitating the repayment of gap
317 financing. The Tax Commissioner is further authorized to enter into written agreements with duly
318 constituted tax officials of other states and of the United States for the inspection of tax returns, the
319 making of audits, and the exchange of information relating to any tax administered by the Department
320 of Taxation. Any person to whom tax information is divulged pursuant to this section shall be subject to
321 the prohibitions and penalties prescribed herein as though he were a tax official.

322 D. Notwithstanding the provisions of subsection A or B or any other provision of this title, the
323 commissioner of revenue or other assessing official is authorized to (i) provide, upon written request
324 stating the reason for such request, the chief executive officer of any county or city with information
325 furnished to the commissioner of revenue by the Tax Commissioner relating to the name and address of
326 any dealer located within the county or city who paid sales and use tax, for the purpose of verifying the
327 local sales and use tax revenues payable to the county or city; (ii) provide to the Department of
328 Professional and Occupational Regulation for its confidential use the name, address, and amount of gross
329 receipts of any person, firm or entity subject to a criminal investigation of an unlawful practice of a
330 profession or occupation administered by the Department of Professional and Occupational Regulation,
331 only after the Department of Professional and Occupational Regulation exhausts all other means of
332 obtaining such information; and (iii) provide to any representative of a condominium unit owners'
333 association, property owners' association or real estate cooperative association, or to the owner of
334 property governed by any such association, the names and addresses of parties having a security interest
335 in real property governed by any such association; however, such information shall be released only
336 upon written request stating the reason for such request, which reason shall be limited to proposing or
337 opposing changes to the governing documents of the association, and any information received by any
338 person under this subsection shall be used only for the reason stated in the written request. The treasurer
339 or other local assessing official may require any person requesting information pursuant to clause (iii) of
340 this subsection to pay the reasonable cost of providing such information. Any person to whom tax
341 information is divulged pursuant to this subsection shall be subject to the prohibitions and penalties
342 prescribed herein as though he were a tax official.

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

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

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

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

366 **§ 58.1-1011. Qualification for permit to affix Virginia revenue stamps; penalty.**

A. Only manufacturers, wholesale dealers and retail dealers may be permitted as stamping agents. It shall be unlawful for any person to purchase, possess or affix Virginia revenue stamps without first obtaining a permit to do so from the Department. Every manufacturer, wholesale dealer or retail dealer who desires to qualify as a stamping agent with the Department shall make application to the Department on forms prescribed for this purpose, which shall be supplied upon request. The application forms will require such information relative to the nature of business engaged in by the applicant as the Department deems necessary to the qualifying of the applicant as a stamping agent. The Department shall conduct a background investigation, to include a Virginia Criminal History Records search, and fingerprints of the applicant, or its responsible principals, managers, and other persons engaged in handling and stamping cigarettes at the licensable locations, that shall be submitted to the Federal Bureau of Investigation if the Department determines a National Criminal Records search is necessary, on applicants for licensure as cigarette tax stamping agents. The Department may refuse to issue a stamping permit or may suspend, revoke or refuse to renew a stamping permit issued to any person, partnership, corporation, limited liability company or business trust, if it determines that the ~~any principals, managers, and principal, manager,~~ or other persons engaged in handling and stamping cigarettes at the licensable location of the applicant has been (i) found guilty of any fraud or misrepresentation in any connection, (ii) convicted of robbery, extortion, burglary, larceny, embezzlement, fraudulent conversion, gambling, perjury, bribery, treason, or racketeering, or (iii) convicted of a felony. Anyone who knowingly and willfully falsifies, conceals or misrepresents a material fact or knowingly and willfully makes a false, fictitious or fraudulent statement or representation in any application for a stamping permit to the Department ~~shall be~~ is guilty of a Class 1 misdemeanor. The Department may establish an application or renewal fee not to exceed \$750 to be retained by the Department to be applied to the administrative and other costs of processing stamping agent applications, conducting background investigations and issuing stamping permits. Any application or renewal fees collected pursuant to this section in excess of such costs as of June 30 in ~~even numbered even-numbered~~ years shall be reported to the State Treasurer and deposited into the state treasury. If the Department after review of his application, believes the manufacturer, wholesale dealer or retail dealer ~~to be~~ is qualified, the Department shall issue to the applicant a permit qualifying him as a stamping agent, as defined in this chapter, and he shall be allowed the discount on purchases of Virginia revenue stamps as set out herein for stamping agents purchasing stamps for their individual use. Such stamping agent shall be authorized to affix Virginia revenue stamps, and in addition, if the applicant qualifies as a wholesale dealer, that shall be so noted on the permit issued by the Department. Permits issued pursuant to this section shall be valid for a period of three years from the date of issue unless revoked by the Department in the manner provided herein. The Department shall not sell Virginia revenue stamps to any person or entity unless and until the Department has issued that person or entity a permit to affix Virginia revenue stamps. The Department may promulgate regulations governing the issuance, suspension and revocation of stamping agent permits. The Department may at any time revoke the permit issued to any stamping agent as herein provided who is not in compliance with any of the provisions of this chapter; or any of the rules of the Department adopted and promulgated under authority of this chapter.

B. *The Department shall compile and maintain a list of licensed cigarette stamping agents. The list shall be updated monthly and shall be available upon request to any federal, state, or local law enforcement agency.*