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HOUSE BILL NO. 1529

Offered January 30, 2026

A BILL to amend and reenact §§ 2.2-3803, 58.1-3, and 58.1-341.1 of the Code of Virginia, relating to Tax Commissioner; information sharing; eligibility for medical assistance.

Patron—McGuire

Unanimous consent to introduce

Referred to Committee on Health and Human Services

Be it enacted by the General Assembly of Virginia:

1. That §§ 2.2-3803, 58.1-3, and 58.1-341.1 of the Code of Virginia are amended and reenacted as follows:

§ 2.2-3803. Administration of systems including personal information; Internet privacy policy; exceptions.

A. Any agency maintaining an information system that includes personal information shall:

1. Collect, maintain, use, and disseminate only that personal information permitted or required by law to be so collected, maintained, used, or disseminated, or necessary to accomplish a proper purpose of the agency;

2. Collect information to the greatest extent feasible from the data subject directly, or through the sharing of data with other agencies, in order to accomplish a proper purpose of the agency;

3. Establish categories for maintaining personal information to operate in conjunction with confidentiality requirements and access controls;

4. Maintain information in the system with accuracy, completeness, timeliness, and pertinence as necessary to ensure fairness in determinations relating to a data subject;

5. Make no dissemination to another system without (i) specifying requirements for security and usage including limitations on access thereto, and (ii) receiving reasonable assurances that those requirements and limitations will be observed. This subdivision shall not apply, however, to a dissemination made by an agency to an agency in another state, district or territory of the United States where the personal information is requested by the agency of such other state, district or territory in connection with the application of the data subject therein for a service, privilege or right under the laws thereof, nor shall this apply to information transmitted to family advocacy representatives of the United States Armed Forces in accordance with subsection N of § 63.2-1503;

6. Maintain a list of all persons or organizations having regular access to personal information in the information system;

7. Maintain for a period of three years or until such time as the personal information is purged, whichever is shorter, a complete and accurate record, including identity and purpose, of every access to any personal information in a system, including the identity of any persons or organizations not having regular access authority but excluding access by the personnel of the agency wherein data is put to service for the purpose for which it is obtained;

8. Take affirmative action to establish rules of conduct and inform each person involved in the design, development, operation, or maintenance of the system, or the collection or use of any personal information contained therein, about all the requirements of this chapter, the rules and procedures, including penalties for noncompliance, of the agency designed to assure compliance with such requirements;

9. Establish appropriate safeguards to secure the system from any reasonably foreseeable threat to its security; and

10. Collect no personal information concerning the political or religious beliefs, affiliations, and activities of data subjects that is maintained, used, or disseminated in or by any information system operated by any agency unless authorized explicitly by statute or ordinance. Nothing in this subdivision shall be construed to allow an agency to disseminate to federal government authorities information concerning the religious beliefs and affiliations of data subjects for the purpose of compiling a list, registry, or database of individuals based on religious affiliation, national origin, or ethnicity, unless such dissemination is specifically required by state or federal law.

B. Every public body, as defined in § 2.2-3701, that has an Internet website associated with that public body shall develop an Internet privacy policy and an Internet privacy policy statement that explains the policy to the public. The policy shall be consistent with the requirements of this chapter. The statement shall be made available on the public body's website in a conspicuous manner. The Secretary of Administration or his designee shall provide guidelines for developing the policy and the statement, and each public body shall

59 tailor the policy and the statement to reflect the information practices of the individual public body. At
 60 minimum, the policy and the statement shall address (i) what information, including personally identifiable
 61 information, will be collected, if any; (ii) whether any information will be automatically collected simply by
 62 accessing the website and, if so, what information; (iii) whether the website automatically places a computer
 63 file, commonly referred to as a "cookie," on the Internet user's computer and, if so, for what purpose; and (iv)
 64 how the collected information is being used or will be used.

65 C. Notwithstanding the provisions of subsection A, the Virginia Retirement System may disseminate
 66 information as to the retirement status or benefit eligibility of any employee covered by the Virginia
 67 Retirement System, the Judicial Retirement System, the State Police Officers' Retirement System, or the
 68 Virginia Law Officers' Retirement System, to the chief executive officer or personnel officers of the state or
 69 local agency by which he is employed.

70 D. Notwithstanding the provisions of subsection A, the Department of Social Services may disseminate
 71 client information to the Department of Taxation for the purposes of providing specified tax information as
 72 set forth in ~~clause (ii) of subsection~~ *subdivision C 2* of § 58.1-3.

73 E. Notwithstanding the provisions of subsection A, the State Council of Higher Education for Virginia
 74 may disseminate student information to agencies acting on behalf or in place of the U.S. government to gain
 75 access to data on wages earned outside the Commonwealth or through federal employment, for the purposes
 76 of complying with § 23.1-204.1.

77 **§ 58.1-3. Secrecy of information; penalties.**

78 A. Except in accordance with a proper judicial order or as otherwise provided by law, the Tax
 79 Commissioner or agent, clerk, commissioner of the revenue, treasurer, or any other state or local tax or
 80 revenue officer or employee, or any person to whom tax information is divulged pursuant to this section or
 81 § 58.1-512, 58.1-2712.2, or 58.1-3826, or any former officer or employee of any of the aforementioned
 82 offices shall not divulge any information acquired by him in the performance of his duties with respect to the
 83 transactions, property, including personal property, income or business of any person, firm or corporation.
 84 Such prohibition specifically includes any copy of a federal return or federal return information required by
 85 Virginia law to be attached to or included in the Virginia return. This prohibition shall apply to any reports,
 86 returns, financial documents or other information filed with the Attorney General pursuant to the provisions
 87 of Article 3 (§ 3.2-4204 et seq.) of Chapter 42 of Title 3.2. Any person violating the provisions of this section
 88 is guilty of a Class 1 misdemeanor. The provisions of this subsection shall not be applicable, however, to:

- 89 1. Matters required by law to be entered on any public assessment roll or book;
- 90 2. Acts performed or words spoken, published, or shared with another agency or subdivision of the
 91 Commonwealth in the line of duty under state law;
- 92 3. Inquiries and investigations to obtain information as to the process of real estate assessments by a duly
 93 constituted committee of the General Assembly, or when such inquiry or investigation is relevant to its study,
 94 provided that any such information obtained shall be privileged;
- 95 4. The sales price, date of construction, physical dimensions or characteristics of real property, or any
 96 information required for building permits;
- 97 5. Copies of or information contained in an estate's probate tax return, filed with the clerk of court
 98 pursuant to § 58.1-1714, when requested by a beneficiary of the estate or an heir at law of the decedent or by
 99 the commissioner of accounts making a settlement of accounts filed in such estate;

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

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

119 B. 1. Nothing contained in this section shall be construed to prohibit the publication of statistics so
 120 classified as to prevent the identification of particular reports or returns and the items thereof or the

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

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

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

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

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

154 C. Notwithstanding the provisions of subsection A or B or any other provision of this title, the Tax
 155 Commissioner is authorized to ~~(i) divulge~~:

156 1. *Divulge* tax information to any commissioner of the revenue, director of finance, or other similar
 157 collector of county, city, or town taxes who, for the performance of his official duties, requests the same in
 158 writing setting forth the reasons for such request; ~~(ii) provide~~

159 2. *Provide* to the Commissioner of the Department of Social Services, upon entering into a written
 160 agreement, the amount of income, filing status, number and type of dependents, whether a federal earned
 161 income tax credit as authorized in § 32 of the Internal Revenue Code and an income tax credit for
 162 low-income taxpayers as authorized in § 58.1-339.8 have been claimed, and Forms W-2 and 1099 to facilitate
 163 the administration of public assistance or social services benefits as defined in § 63.2-100 or child support
 164 services pursuant to Chapter 19 (§ 63.2-1900 et seq.) of Title 63.2, or as may be necessary to facilitate the
 165 administration of outreach and enrollment related to the federal earned income tax credit authorized in § 32 of
 166 the Internal Revenue Code and the income tax credit for low-income taxpayers authorized in § 58.1-339.8;
 167 ~~(iii) provide~~

168 3. *Provide* to the chief executive officer of the designated student loan guarantor for the Commonwealth
 169 of Virginia, upon written request, the names and home addresses of those persons identified by the designated
 170 guarantor as having delinquent loans guaranteed by the designated guarantor; ~~(iv) provide~~

171 4. *Provide* current address information upon request to state agencies and institutions for their confidential
 172 use in facilitating the collection of accounts receivable, and to the clerk of a circuit or district court for their
 173 confidential use in facilitating the collection of fines, penalties, and costs imposed in a proceeding in that
 174 court; ~~(v) provide~~

175 5. *Provide* to the Commissioner of the Virginia Employment Commission, after entering into a written
 176 agreement, such tax information as may be necessary to facilitate the collection of unemployment taxes and
 177 overpaid benefits; ~~(vi) provide~~

178 6. *Provide* to the Virginia Alcoholic Beverage Control Authority, upon entering into a written agreement,
 179 such tax information as may be necessary to facilitate the collection of state and local taxes and the
 180 administration of the alcoholic beverage control laws; ~~(vii) provide~~

181 7. *Provide* to the Director of the Virginia Lottery such tax information as may be necessary to identify
 182 those lottery ticket retailers who owe delinquent taxes; ~~(viii) provide~~

183 8. *Provide* to the Department of the Treasury for its confidential use such tax information as may be
184 necessary to facilitate the location of owners and holders of unclaimed property, as defined in § 55.1-2500;
185 ~~(ix) provide~~

186 9. *Provide* to the State Corporation Commission, upon entering into a written agreement, such tax
187 information as may be necessary to facilitate the collection of taxes and fees administered by the
188 Commission; ~~(x) provide~~

189 10. *Provide* to the Executive Director of the Potomac and Rappahannock Transportation Commission for
190 his confidential use such tax information as may be necessary to facilitate the collection of the motor vehicle
191 fuel sales tax; ~~(xi) provide~~

192 11. *Provide* to the Commissioner of the Department of Agriculture and Consumer Services such tax
193 information as may be necessary to identify those applicants for registration as a supplier of charitable
194 gaming supplies who have not filed required returns or who owe delinquent taxes; ~~(xii) provide~~

195 12. *Provide* to the Department of Housing and Community Development for its confidential use such tax
196 information as may be necessary to facilitate the administration of the remaining effective provisions of the
197 Enterprise Zone Act (§ 59.1-270 et seq.), and the Enterprise Zone Grant Program (§ 59.1-538 et seq.); ~~(xiii)~~
198 ~~provide~~

199 13. *Provide* current name and address information to private collectors entering into a written agreement
200 with the Tax Commissioner, for their confidential use when acting on behalf of the Commonwealth or any of
201 its political subdivisions; however, the Tax Commissioner is not authorized to provide such information to a
202 private collector who has used or disseminated in an unauthorized or prohibited manner any such information
203 previously provided to such collector; ~~(xiv) provide~~

204 14. *Provide* current name and address information as to the identity of the wholesale or retail dealer that
205 affixed a tax stamp to a package of cigarettes to any person who manufactures or sells at retail or wholesale
206 cigarettes and who may bring an action for injunction or other equitable relief for violation of Chapter 10.1,
207 Enforcement of Illegal Sale or Distribution of Cigarettes Act; ~~(xv) provide~~

208 15. *Provide* to the Commissioner of Labor and Industry, upon entering into a written agreement, such tax
209 information as may be necessary to facilitate the collection of unpaid wages under § 40.1-29; ~~(xvi) provide~~

210 16. *Provide* to the Director of the Department of Human Resource Management, upon entering into a
211 written agreement, such tax information as may be necessary to identify persons receiving workers'
212 compensation indemnity benefits who have failed to report earnings as required by § 65.2-712; ~~(xvii) provide~~

213 17. *Provide* to any commissioner of the revenue, director of finance, or any other officer of any county,
214 city, or town performing any or all of the duties of a commissioner of the revenue and to any dealer registered
215 for the collection of the Communications Sales and Use Tax, a list of the names, business addresses, and
216 dates of registration of all dealers registered for such tax; ~~(xviii) provide~~

217 18. *Provide* to the Executive Director of the Northern Virginia Transportation Commission for his
218 confidential use such tax information as may be necessary to facilitate the collection of the motor vehicle fuel
219 sales tax; ~~(xix) provide~~

220 19. *Provide* to the Commissioner of Agriculture and Consumer Services the name and address of the
221 taxpayer businesses licensed by the Commonwealth that identify themselves as subject to regulation by the
222 Board of Agriculture and Consumer Services pursuant to § 3.2-5130; ~~(xx) provide~~

223 20. *Provide* to the developer or the economic development authority of a tourism project authorized by
224 § 58.1-3851.1, upon entering into a written agreement, tax information facilitating the repayment of gap
225 financing; ~~(xxi) provide~~

226 21. *Provide* to the Virginia Retirement System and the Department of Human Resource Management,
227 after entering into a written agreement, such tax information as may be necessary to facilitate the enforcement
228 of subdivision C 4 of § 9.1-401; ~~(xxii) provide~~

229 22. *Provide* to the Department of Medical Assistance Services and the Department of Social Services,
230 upon entering into a written agreement, the name, address, social security number, email address, dependent
231 information provided pursuant to subdivision B 2 1 of § 58.1-341.1, number and type of personal exemptions,
232 tax-filing status, adjusted gross income, and any additional information voluntarily provided by the taxpayer
233 for disclosure pursuant to ~~subdivisions B 1 and 2~~ *subdivision B 1* of § 58.1-341.1, of an individual, or spouse
234 in the case of a married taxpayer filing jointly, who has voluntarily consented to such disclosure for purposes
235 of identifying persons who would like to newly enroll in medical assistance; ~~(xxiii) provide~~

236 23. *Provide* to the Commissioner of the Department of Motor Vehicles information sufficient to verify
237 that an applicant for a driver privilege card or permit under § 46.2-328.3 or an applicant for an identification
238 privilege card under § 46.2-345.3 reported income and deductions from Virginia sources, as defined in
239 § 58.1-302, or was claimed as a dependent, on an individual income tax return filed with the Commonwealth
240 within the preceding 12 months; ~~and (xxiv) provide~~

241 24. *Provide* to the Virginia Health Benefit Exchange, upon entering into a written agreement, for taxable
242 years starting on January 1, 2023, or as soon thereafter as practicable, as determined by the Department of
243 Taxation and the Virginia Health Benefit Exchange, the name, address, social security number, email address,
244 dependent information provided pursuant to subdivision B 2 1 of § 58.1-341.1, number and type of personal

245 exemptions, tax-filing status, adjusted gross income, and any additional information voluntarily provided by
 246 the taxpayer for disclosure pursuant to subdivision B ~~3~~ 1 of § 58.1-341.1, of an individual, or spouse in the
 247 case of a married taxpayer filing jointly, who has voluntarily consented to such disclosure for purposes of
 248 identifying persons (i) who do not meet the income eligibility requirements for medical assistance and would
 249 like to newly enroll in a qualified health plan, *as defined in § 38.2-6500*, or (ii) who meet the eligibility
 250 requirements for medical assistance and would like to newly enroll in medical assistance. The Virginia
 251 Health Benefit Exchange may divulge to the Department of Medical Assistance Services and the Department
 252 of Social Services, upon the agencies entering into a written agreement with the Department, the information
 253 received pursuant to this subdivision to facilitate such enrollments and applications, as applicable.

254 The Tax Commissioner is further authorized to enter into written agreements with duly constituted tax
 255 officials of other states and of the United States for the inspection of tax returns, the making of audits, and the
 256 exchange of information relating to any tax administered by the Department of Taxation. Any person to
 257 whom tax information is divulged pursuant to this section shall be subject to the prohibitions and penalties
 258 prescribed herein as though he were a tax official.

259 D. Notwithstanding the provisions of subsection A or B or any other provision of this title, the
 260 commissioner of revenue or other assessing official is authorized to (i) provide, upon written request stating
 261 the reason for such request, the chief executive officer of any county or city with information furnished to the
 262 commissioner of revenue by the Tax Commissioner relating to the name and address of any dealer located
 263 within the county or city who paid sales and use tax, for the purpose of verifying the local sales and use tax
 264 revenues payable to the county or city; (ii) provide to the Department of Professional and Occupational
 265 Regulation for its confidential use the name, address, and amount of gross receipts of any person, firm or
 266 entity subject to a criminal investigation of an unlawful practice of a profession or occupation administered
 267 by the Department of Professional and Occupational Regulation, only after the Department of Professional
 268 and Occupational Regulation exhausts all other means of obtaining such information; and (iii) provide to any
 269 representative of a condominium unit owners' association, property owners' association or real estate
 270 cooperative association, or to the owner of property governed by any such association, the names and
 271 addresses of parties having a security interest in real property governed by any such association; however,
 272 such information shall be released only upon written request stating the reason for such request, which reason
 273 shall be limited to proposing or opposing changes to the governing documents of the association, and any
 274 information received by any person under this subsection shall be used only for the reason stated in the
 275 written request. The treasurer or other local assessing official may require any person requesting information
 276 pursuant to clause (iii) of this subsection to pay the reasonable cost of providing such information. Any
 277 person to whom tax information is divulged pursuant to this subsection shall be subject to the prohibitions
 278 and penalties prescribed herein as though he were a tax official.

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

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

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

293 F. Additionally, it is unlawful for any person to disseminate, publish, or cause to be published any
 294 confidential tax document that he knows or has reason to know is a confidential tax document. A confidential
 295 tax document is any correspondence, document, or tax return that is prohibited from being divulged by
 296 subsection A, B, C, or D and includes any document containing information on the transactions, property,
 297 income, or business of any person, firm, or corporation that is required to be filed with any state official by
 298 § 58.1-512. This prohibition shall not apply if such confidential tax document has been divulged or
 299 disseminated pursuant to a provision of law authorizing disclosure. Any person violating the provisions of
 300 this subsection is guilty of a Class 1 misdemeanor.

301 G. Information provided by an accommodations intermediary pursuant to subsection F of § 58.1-3826 to
 302 the commissioner of the revenue, treasurer, or any other local tax or revenue officer or employee of a county,
 303 city, or town, or any other person to whom such tax information is divulged, shall be confidential pursuant to
 304 subsection A and shall not be divulged to any other department or official of the locality or any other political
 305 subdivision of the Commonwealth. Such information shall be used by such officials only for the purpose of
 306 levying and collecting retail sales and use tax, transient occupancy tax, and any other taxes imposed on the

307 sale of accommodations.

308 **§ 58.1-341.1. Returns of individuals; required information.**

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

314 B. 1. For taxable years beginning on and after January 1, 2021, the Department of Taxation shall include
315 on the appropriate individual income tax return forms the following:

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

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

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

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

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

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

337 a. A checkoff box or similar mechanism for indicating whether the individual, or spouse in the case of a
338 married taxpayer filing jointly, or any dependent of the individual voluntarily consents to the Department of
339 Taxation providing the individual's tax information to the Virginia Health Benefit Exchange, *or to the*
340 *Department of Social Services and the Department of Medical Assistance Services, as applicable*, pursuant to
341 clause (xxiv) of subsection subdivision C 24 of § 58.1-3; and

342 b. Space for an individual to voluntarily include *the following information: date of birth, email address,*
343 *dependent's name and date of birth, and a preferred method for the Virginia Health Benefit Exchange, the*
344 *Department of Social Services, or the Department of Medical Assistance Services, as applicable*, to contact
345 the individual for purposes of an eligibility determination *for medical assistance or to newly enroll in a*
346 *qualified health plan.*

347 4. 2. Information obtained pursuant to this subsection shall not be used to determine an individual is
348 ineligible for medical assistance. *If voluntary consent is provided pursuant to subdivision 1, the Department*
349 *of Taxation is authorized to provide the individual's tax information, or the tax information of a spouse in the*
350 *case of a married taxpayer filing jointly, to the Department of Social Services and the Department of Medical*
351 *Assistance Services pursuant to subdivision C 22 of § 58.1-3.*

352 **2. That the provisions of this act shall be effective for taxable years beginning on and after January 1,**
353 **2026.**