

## 1 VIRGINIA ACTS OF ASSEMBLY — CHAPTER

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

4 [H 1529]

5 Approved

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

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

9 **§ 2.2-3803. Administration of systems including personal information; Internet privacy policy;**  
 10 **exceptions.**

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

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

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

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

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

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

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

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

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

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

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

49 B. Every public body, as defined in § 2.2-3701, that has an Internet website associated with that public  
 50 body shall develop an Internet privacy policy and an Internet privacy policy statement that explains the policy  
 51 to the public. The policy shall be consistent with the requirements of this chapter. The statement shall be  
 52 made available on the public body's website in a conspicuous manner. The Secretary of Administration or his  
 53 designee shall provide guidelines for developing the policy and the statement, and each public body shall  
 54 tailor the policy and the statement to reflect the information practices of the individual public body. At  
 55 minimum, the policy and the statement shall address (i) what information, including personally identifiable  
 56 information, will be collected, if any; (ii) whether any information will be automatically collected simply by

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57 accessing the website and, if so, what information; (iii) whether the website automatically places a computer  
 58 file, commonly referred to as a "cookie," on the Internet user's computer and, if so, for what purpose; and (iv)  
 59 how the collected information is being used or will be used.

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

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

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

72 **§ 58.1-3. Secrecy of information; penalties.**

73 A. Except in accordance with a proper judicial order or as otherwise provided by law, the Tax  
 74 Commissioner or agent, clerk, commissioner of the revenue, treasurer, or any other state or local tax or  
 75 revenue officer or employee, or any person to whom tax information is divulged pursuant to this section or  
 76 § 58.1-512, 58.1-2712.2, or 58.1-3826, or any former officer or employee of any of the aforementioned  
 77 offices shall not divulge any information acquired by him in the performance of his duties with respect to the  
 78 transactions, property, including personal property, income or business of any person, firm or corporation.  
 79 Such prohibition specifically includes any copy of a federal return or federal return information required by  
 80 Virginia law to be attached to or included in the Virginia return. This prohibition shall apply to any reports,  
 81 returns, financial documents or other information filed with the Attorney General pursuant to the provisions  
 82 of Article 3 (§ 3.2-4204 et seq.) of Chapter 42 of Title 3.2. Any person violating the provisions of this section  
 83 is guilty of a Class 1 misdemeanor. The provisions of this subsection shall not be applicable, however, to:

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

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

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

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

92 5. Copies of or information contained in an estate's probate tax return, filed with the clerk of court  
 93 pursuant to § 58.1-1714, when requested by a beneficiary of the estate or an heir at law of the decedent or by  
 94 the commissioner of accounts making a settlement of accounts filed in such estate;

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

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

114 B. 1. Nothing contained in this section shall be construed to prohibit the publication of statistics so  
 115 classified as to prevent the identification of particular reports or returns and the items thereof or the  
 116 publication of delinquent lists showing the names of taxpayers who are currently delinquent, together with  
 117 any relevant information which in the opinion of the Department may assist in the collection of such  
 118 delinquent taxes. Notwithstanding any other provision of this section or other law, the Department, upon

119 request by the General Assembly or any duly constituted committee of the General Assembly, shall disclose  
 120 the total aggregate amount of an income tax deduction or credit taken by all taxpayers, regardless of (i) how  
 121 few taxpayers took the deduction or credit or (ii) any other circumstances. This section shall not be construed  
 122 to prohibit a local tax official from disclosing whether a person, firm or corporation is licensed to do business  
 123 in that locality and divulging, upon written request, the name and address of any person, firm or corporation  
 124 transacting business under a fictitious name. Additionally, notwithstanding any other provision of law, the  
 125 commissioner of revenue is authorized to provide, upon written request stating the reason for such request,  
 126 the Tax Commissioner with information obtained from local tax returns and other information pertaining to  
 127 the income, sales and property of any person, firm or corporation licensed to do business in that locality.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

218 20. *Provide* to the developer or the economic development authority of a tourism project authorized by  
219 § 58.1-3851.1, upon entering into a written agreement, tax information facilitating the repayment of gap  
220 financing; ~~(xxi)~~ provide

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

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

231 23. *Provide* to the Commissioner of the Department of Motor Vehicles information sufficient to verify  
232 that an applicant for a driver privilege card or permit under § 46.2-328.3 or an applicant for an identification  
233 privilege card under § 46.2-345.3 reported income and deductions from Virginia sources, as defined in  
234 § 58.1-302, or was claimed as a dependent, on an individual income tax return filed with the Commonwealth  
235 within the preceding 12 months; ~~and (xxiv)~~ provide

236 24. *Provide* to the Virginia Health Benefit Exchange, upon entering into a written agreement, for taxable  
237 years starting on January 1, 2023, or as soon thereafter as practicable, as determined by the Department of  
238 Taxation and the Virginia Health Benefit Exchange, the name, address, social security number, email address,  
239 dependent information provided pursuant to subdivision B 2 1 of § 58.1-341.1, number and type of personal  
240 exemptions, tax-filing status, adjusted gross income, and any additional information voluntarily provided by  
241 the taxpayer for disclosure pursuant to subdivision B 3 1 of § 58.1-341.1, of an individual, or spouse in the  
242 case of a married taxpayer filing jointly, who has voluntarily consented to such disclosure for purposes of

243 identifying persons (i) who do not meet the income eligibility requirements for medical assistance and would  
 244 like to newly enroll in a qualified health plan, *as defined in § 38.2-6500*, or (ii) who meet the eligibility  
 245 requirements for medical assistance and would like to newly enroll in medical assistance. The Virginia  
 246 Health Benefit Exchange may divulge to the Department of Medical Assistance Services and the Department  
 247 of Social Services, upon the agencies entering into a written agreement with the Department, the information  
 248 received pursuant to this subdivision to facilitate such enrollments and applications, as applicable.

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

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

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

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

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

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

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

303 **§ 58.1-341.1. Returns of individuals; required information.**

304 A. For all taxable years beginning on and after January 1, 1995, the Department of Taxation shall include

305 in any packet of instructions and forms for individual income tax returns an application to register to vote by  
 306 mail and appropriate instructions for the completion and mailing of the application to register to vote. The  
 307 form of the application shall be prescribed and the instructions shall be provided by the State Board of  
 308 Elections.

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

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

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

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

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

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

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

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

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

342 4. 2. Information obtained pursuant to this subsection shall not be used to determine an individual is  
 343 ineligible for medical assistance. *If voluntary consent is provided pursuant to subdivision 1, the Department*  
 344 *of Taxation is authorized to provide the individual's tax information, or the tax information of a spouse in the*  
 345 *case of a married taxpayer filing jointly, to the Department of Social Services and the Department of Medical*  
 346 *Assistance Services pursuant to subdivision C 22 of § 58.1-3.*

347 **2. That the provisions of this act shall be effective for taxable years beginning on and after January 1,**  
 348 **2026.**