§ 1007. Vocational rehabilitation records. 1. It shall be unlawful, except for purposes directly connected with the administration of the vocational rehabilitation program, for any person or persons to solicit, disclose, receive, or make use of, or authorize, knowingly permit, participate in, or acquiesce in the use of any list of, or names of, or any information concerning, persons applying for or receiving vocational rehabilitation, directly or indirectly derived from the record, papers, files, communications of the state or subdivisions or agencies thereof, or acquired in the course of the performance of official duties without the consent of each such applicant or recipient. Such records, papers, files and communications shall be regarded as confidential information and privileged within the meaning of section forty-five hundred four of the civil practice law and rules.

2. Wage reporting information obtained by the office of vocational and educational services for individuals with disabilities of the department from the state department of taxation and finance pursuant to the tax law shall be considered confidential and shall not be disclosed to persons or agencies other than those considered entitled to such information when such disclosure is necessary for the proper administration of the department's vocational rehabilitation program.