

CHAPTER 270A

REVENUE RECAPTURE ACT

270A.03 Definitions.
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270A.11 Data privacy.

270A.03 DEFINITIONS.

[For text of subs 1 to 8, see M.S.1994]

NOTE: Subdivision 7 was amended by Laws 1995, chapter 264, article 4, section 1, effective for property tax refunds payable as deductions on property tax statements in 1998 and thereafter. See Laws 1995, chapter 264, article 4, section 20. When effective, the subdivision will read as follows:

"Subd. 7. **Refund.** "Refund" means an individual income tax refund or political contribution refund pursuant to chapter 290; or a property tax credit or refund pursuant to chapter 290A, other than a refund which has been certified to or calculated by the county auditor under section 276.012.

For purposes of this chapter, lottery prizes, as set forth in section 349A.08, subdivision 8, shall be treated as refunds.

In the case of a joint property tax refund payable to spouses under chapter 290A, the refund shall be considered as belonging to each spouse in the proportion of the total refund that equals each spouse's proportion of the total income determined under section 290A.03, subdivision 3. The commissioner shall remit the entire refund to the claimant agency, which shall, upon the request of the spouse who does not owe the debt, determine the amount of the refund belonging to that spouse and refund the amount to that spouse."

270A.07 PROCEDURE FOR SETOFF COLLECTION.

[For text of subd 1, see M.S.1994]

Subd. 2. Setoff procedures. (a) The commissioner, upon receipt of notification, shall initiate procedures to detect any refunds otherwise payable to the debtor. When the commissioner determines that a refund is due to a debtor whose debt was submitted by a claimant agency, the commissioner shall first deduct the fee in subdivision 1 and then remit the refund or the amount claimed, whichever is less, to the agency. In transferring or remitting moneys to the claimant agency, the commissioner shall provide information indicating the amount applied against each debtor's obligation and the debtor's address listed on the tax return.

(b) The commissioner shall remit to the debtor the amount of any refund due in excess of the debt submitted for setoff by the claimant agency. Notice of the amount setoff and address of the claimant agency shall accompany any disbursement to the debtor of the balance of a refund. The notice shall also advise the debtor of the right to contest the validity of the claim, other than a claim based upon child support under section 518.171, 518.54, 518.551, or chapter 518C at a hearing, subject to the restrictions in this paragraph. The debtor must assert this right by written request to the claimant agency, which request the claimant agency must receive within 45 days of the date of the notice. This right does not apply to (1) issues relating to the validity of the claim that have been previously raised at a hearing under this section or section 270A.09; (2) issues relating to the validity of the claim that were not timely raised by the debtor under section 270A.08, subdivision 2; or (3) issues relating to the validity of the claim for which a hearing is discretionary under section 270A.09.

[For text of subs 3 to 5, see M.S.1994]

History: 1995 c 264 art 9 s 6

270A.09 CONTESTED CLAIMS PROCEDURE.

[For text of subd 1, see M.S.1994]

Subd. 1a. Economic security claims. Notwithstanding subdivision 1, any debtor contesting a setoff claim by the department of economic security shall have a hearing conducted in the same manner as an appeal under section 268.105.

[For text of subd 2, see M.S.1994]

Subd. 3. Contested case; final decision. The report of the administrative law judge shall contain a decision and order, which constitute the final decision in the contested case. A copy of the decision and order shall be served by first class mail upon each party, the commissioner of revenue, and the attorney general. Fees and expenses may be awarded as provided in sections 15.471 to 15.475. The provisions for judicial review under sections 14.63 to 14.68 apply to decisions of the administrative law judge under this subdivision.

History: 1995 c 54 s 25; 1995 c 264 art 9 s 7

270A.11 DATA PRIVACY.

Private and confidential data on individuals may be exchanged among the department, the taxpayer's rights advocate, the attorney general, the claimant agency, and the debtor as necessary to accomplish and effectuate the intent of sections 270A.01 to 270A.12, as provided by section 13.05, subdivision 4, clause (b). The department may disclose to the claimant agency only the debtor's name, address, social security number and the amount of the refund, and in the case of a joint return, the name of the debtor's spouse. Any person employed by, or formerly employed by, a claimant agency who discloses any such information for any other purpose, shall be subject to the civil and criminal penalties of section 270B.18.

History: 1995 c 264 art 9 s 8