

## CHAPTER 270B

## TAX DATA, CLASSIFICATION AND DISCLOSURE

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**270B.02 CLASSIFICATION OF DATA.**

*[For text of subs 1 and 2, see M.S.1994]*

**Subd. 3. Confidential data on individuals; protected nonpublic data.** (a) Except as provided in paragraph (b), the name or existence of an informer, informer letters, and other unsolicited data, in whatever form, given to the department of revenue by a person, other than the data subject, who informs that a specific taxpayer is not or may not be in compliance with tax laws, or nontax laws administered by the department of revenue, are confidential data on individuals or protected nonpublic data as defined in section 13.02, subdivisions 3 and 13.

(b) Data under paragraph (a) may be disclosed with the consent of the informer or upon a written finding by a court that the information provided by the informer was false and that there is evidence that the information was provided in bad faith. This subdivision does not alter disclosure responsibilities or obligations under the rules of criminal procedure.

*[For text of subs 4 and 5, see M.S.1994]*

**History:** 1995 c 259 art 1 s 42

**270B.03 DISCLOSURE TO DATA SUBJECT.**

**Subdivision 1. Who may inspect.** Returns and return information must, on written request, be made open to inspection by or disclosure to the data subject. For purposes of this chapter, the following are the data subject:

- (1) in the case of an individual return, that individual;
- (2) in the case of an income tax return filed jointly, either of the individuals with respect to whom the return is filed;
- (3) in the case of a partnership return, any person who was a member of the partnership during any part of the period covered by the return;
- (4) in the case of the return of a corporation or its subsidiary:
  - (i) any person designated by resolution of the board of directors or other similar governing body;
  - (ii) any officer or employee of the corporation upon written request signed by any officer and attested to by the secretary or another officer;
  - (iii) any bona fide shareholder of record owning one percent or more of the outstanding stock of the corporation;
  - (iv) if the corporation is a corporation that has made an election under section 1362 of the Internal Revenue Code of 1986, as amended through December 31, 1988, any person who was a shareholder during any part of the period covered by the return during which an election was in effect; or
  - (v) if the corporation has been dissolved, any person authorized by state law to act for the corporation or any person who would have been authorized if the corporation had not been dissolved;
- (5) in the case of an estate return:
  - (i) the personal representative or trustee of the estate; and
  - (ii) any heir at law, next of kin, or beneficiary of the estate, but only if the commissioner finds that the heir at law, next of kin, or beneficiary has a material interest that will be affected by information contained in the return;

(6) in the case of a trust return:

(i) the trustee or trustees, jointly or separately; and

(ii) any beneficiary of the trust, but only if the commissioner finds that the beneficiary has a material interest that will be affected by information contained in the return;

(7) if liability has been assessed to a transferee under section 289A.31, subdivision 3, the transferee is the data subject with regard to the returns and return information relating to the assessed liability;

(8) in the case of an Indian tribal government or an Indian tribal government-owned entity,

(i) the chair of the tribal government, or

(ii) any person authorized by the tribal government; and

(9) in the case of a successor as defined in section 270.102, subdivision 1, paragraph (b), the successor is the data subject and information may be disclosed as provided by section 270.102, subdivision 4.

*[For text of subs 2 to 8, see M.S.1994]*

**History:** 1995 c 259 art 1 s 43; 1995 c 264 art 19 s 2

### 270B.085 DISCLOSURES IN COLLECTION ACTIONS.

Subdivision 1. **Seizure information.** Following the execution of a writ of entry under section 270.70, the commissioner may disclose information identifying the individual or business subject to the writ, the basis for the writ, and the results of the execution, including lists of property seized.

Subd. 2. **Lien payoff information.** The commissioner may disclose the outstanding obligation secured by a lien filed under section 270.69, subdivision 2.

**History:** 1995 c 259 art 1 s 44

### 270B.12 DISCLOSURE TO STATE, FEDERAL, AND COUNTY AUTHORITIES.

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

Subd. 2. **Local units of government.** Sales or use tax returns and return information are open to inspection by or disclosure to the taxing officials of any local unit of government of the state of Minnesota that has a local sales or use tax, for the purpose of and to the extent necessary for the administration of the local sales or use tax.

*[For text of subs 3 to 10, see M.S.1994]*

Subd. 11. **Property tax refunds.** The commissioner may disclose to a county auditor and treasurer, and to their designated agents or employees, the property tax refund amounts for each parcel of homestead property in the county as determined by the commissioner under chapter 290A.

**History:** 1995 c 259 art 1 s 45; 1995 c 264 art 4 s 2; art 19 s 3

**NOTE:** Subdivision 11, as added by Laws 1995, chapter 264, article 4, section 2, is 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.

### 270B.14 DISCLOSURE FOR PURPOSES OTHER THAN TAX ADMINISTRATION.

Subdivision 1. **Disclosure to commissioner of human services.** (a) On the request of the commissioner of human services, the commissioner shall disclose return information regarding taxes imposed by chapter 290, and claims for refunds under chapter 290A, to the extent provided in paragraph (b) and for the purposes set forth in paragraph (c).

(b) Data that may be disclosed are limited to data relating to the identity, whereabouts, employment, income, and property of a person owing or alleged to be owing an obligation of child support.

(c) The commissioner of human services may request data only for the purposes of carrying out the child support enforcement program and to assist in the location of parents who

have, or appear to have, deserted their children. Data received may be used only as set forth in section 256.978.

(d) The commissioner shall provide the records and information necessary to administer the supplemental housing allowance to the commissioner of human services.

(e) At the request of the commissioner of human services, the commissioner of revenue shall electronically match the social security numbers and names of participants in the telephone assistance plan operated under sections 237.69 to 237.711, with those of property tax refund filers, and determine whether each participant's household income is within the eligibility standards for the telephone assistance plan.

(f) The commissioner may provide records and information collected under sections 295.50 to 295.59 to the commissioner of human services for purposes of the Medicaid Voluntary Contribution and Provider-Specific Tax Amendments of 1991, Public Law Number 102-234. Upon the written agreement by the United States Department of Health and Human Services to maintain the confidentiality of the data, the commissioner may provide records and information collected under sections 295.50 to 295.59 to the Health Care Financing Administration section of the United States Department of Health and Human Services for purposes of meeting federal reporting requirements.

(g) The commissioner may provide records and information to the commissioner of human services as necessary to administer the early refund of refundable tax credits.

*[For text of subs 2 to 10, see M.S.1994]*

**Subd. 11. Disclosure to commissioner of health.** (a) On the request of the commissioner of health, the commissioner may disclose return information to the extent provided in paragraph (b) and for the purposes provided in paragraph (c).

(b) Data that may be disclosed are limited to the taxpayer's identity, as defined in section 270B.01, subdivision 5.

(c) The commissioner of health may request data only for the purposes of carrying out epidemiologic investigations, which includes conducting occupational health and safety surveillance, and locating and notifying individuals exposed to health hazards as a result of employment. Requests for data by the commissioner of health must be in writing and state the purpose of the request. Data received may be used only for the purposes of section 144.0525.

(d) The commissioner may disclose health care service revenue data to the commissioner of health as provided by section 62J.41, subdivision 2.

**Subd. 12.** [Repealed, 1993 c 146 art 2 s 31]

*[For text of subs 13 and 14, see M.S.1994]*

**History:** 1995 c 38 s 1; 1995 c 259 art 1 s 46,47; 1995 c 264 art 19 s 4

**270B.161 DATA AND INFORMATION ON MINE VALUE OF ORE.**

Data collected from taxpayers and maintained by the commissioner for the purpose of determining the mine value of ore under section 298.01 are nonpublic data as defined in section 13.02, subdivision 9.

**History:** 1995 c 259 art 1 s 48