

CHAPTER 270B

TAX DATA, CLASSIFICATION AND DISCLOSURE

270B.03 Disclosure to data subject.
270B.12 Disclosure to state, federal, and county authorities.

270B.14 Disclosure for purposes other than tax administration.

270B.03 DISCLOSURE TO DATA SUBJECT.

[For text of subds 1 to 5, see M.S.2002]

Subd. 6. **Investigative data.** For purposes of any law administered by the Department of Revenue, including laws not listed in section 270B.01, subdivision 8, investigative data collected or created by the Department of Revenue in order to prepare a case against a person, whether known or unknown, for the commission of a crime is confidential or protected nonpublic during an investigation. When the investigation becomes inactive, as defined in section 13.82, subdivision 7, the data is private or nonpublic.

[For text of subd 7, see M.S.2002]

Subd. 8. [Repealed, 1Sp2003 c 8 art 2 s 20]

History: 2003 c 2 art 1 s 29

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

[For text of subds 1 to 12, see M.S.2002]

Subd. 13. **County assessors; class 1b homesteads.** The commissioner may disclose to a county assessor, and to the assessor's designated agents or employees, a listing of parcels of property qualifying for the class 1b property tax classification under section 273.13, subdivision 22.

History: 2003 c 127 art 2 s 4

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 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 Centers for Medicare and Medicaid Services 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.

(h) The commissioner may disclose information to the commissioner of human services necessary to verify income for eligibility and premium payment under the MinnesotaCare program, under section 256L.05, subdivision 2.

(i) The commissioner may disclose information to the commissioner of human services necessary to verify whether applicants or recipients for the Minnesota family investment program, general assistance, food support, and Minnesota supplemental aid program have claimed refundable tax credits under chapter 290 and the property tax refund under chapter 290A, and the amounts of the credits.

[For text of subd 2, see M.S.2002]

Subd. 3. Administration of enterprise zone program. The commissioner may disclose return information relating to the taxes imposed by chapters 290 and 297A to the Department of Employment and Economic Development or a municipality receiving an enterprise zone designation under section 469.169 but only as necessary to administer the funding limitations under section 469.169, subdivision 7.

[For text of subds 4 to 11, see M.S.2002]

Subd. 13. Disclosure to Office of Tourism. The commissioner may disclose to the Office of Tourism in the Department of Employment and Economic Development, the name, address, standard industrial classification code, and telephone number of a travel or tourism related business that is authorized to collect sales and use tax. The data may be used only by the Office of Tourism to survey travel or tourism related businesses.

[For text of subds 14 to 17, see M.S.2002]

History: 1Sp2003 c 4 s 1; 1Sp2003 c 14 art 1 s 106