273.1245 CLASSIFICATION OF DATA.

Subdivision 1. **Private or nonpublic data.** The following data are private or nonpublic data as defined in section 13.02, subdivisions 9 and 12, when they are submitted to a county or local assessor under section 273.124, 273.13, or another section, to support a claim for the property tax homestead classification under section 273.13, or other property tax classification or benefit:

(1) Social Security numbers;

(2) copies of state or federal income tax returns; and

(3) state or federal income tax return information, including the federal income tax schedule F.

Subd. 2. **Disclosure.** The assessor shall disclose the data described in subdivision 1 to the commissioner of revenue as provided by law. The assessor shall also disclose all or portions of the data described in subdivision 1 to the county treasurer solely for the purpose of proceeding under the Revenue Recapture Act to recover personal property taxes owing.

History: *2013 c 82 s 21*