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State of Minnesota  
HOUSE OF REPRESENTATIVES

EIGHTY-NINTH SESSION

H. F. No. 1982

03/17/2015 Authored by Loeffler

The bill was read for the first time and referred to the Committee on Taxes

03/18/2015 By motion, recalled and re-referred to the Committee on Health and Human Services Reform

03/23/2015 Adoption of Report: Amended and re-referred to the Committee on Taxes

1.1 A bill for an act  
1.2 relating to taxation; tax data; modifying disclosure to the commissioner of human  
1.3 services; amending Minnesota Statutes 2014, section 270B.14, subdivision 1.

1.4 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MINNESOTA:

1.5 Section 1. Minnesota Statutes 2014, section 270B.14, subdivision 1, is amended to read:

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

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

1.13 (c) The commissioner of human services may request data only for the purposes of  
1.14 carrying out the child support enforcement program and to assist in the location of parents  
1.15 who have, or appear to have, deserted their children. Data received may be used only  
1.16 as set forth in section 256.978.

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

1.19 (e) At the request of the commissioner of human services, the commissioner of  
1.20 revenue shall electronically match the Social Security numbers and names of participants  
1.21 in the telephone assistance plan operated under sections 237.69 to 237.71, with those of  
1.22 property tax refund filers, and determine whether each participant's household income is  
1.23 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, and to verify income for eligibility under the medical assistance program under chapter 256B.

(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, Minnesota supplemental aid program, and child care assistance have claimed refundable tax credits under chapter 290 and the property tax refund under chapter 290A, and the amounts of the credits.

(j) The commissioner may disclose information to the commissioner of human services necessary to verify income for purposes of calculating parental contribution amounts under section 252.27, subdivision 2a.

**EFFECTIVE DATE.** This section is effective the day following final enactment.