

A bill for an act
relating to taxation; disclosure of tax data to law enforcement authorities;
amending Minnesota Statutes 2008, section 270B.14, subdivision 16.

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

Section 1. Minnesota Statutes 2008, section 270B.14, subdivision 16, is amended to
read:

Subd. 16. **Disclosure to law enforcement authorities.** Under circumstances
involving threat of death or physical injury to any individual, or harassment of a
Department of Revenue employee, the commissioner may disclose return information
to the extent necessary to apprise appropriate federal, state, or local law enforcement
authorities of such circumstances. For purposes of this subdivision, "harassment" is
purposeful conduct directed at an individual and causing an individual to feel frightened,
threatened, oppressed, persecuted, or intimidated. For purposes of harassment, the return
information that initially can be disclosed is limited to the name, address, and phone
number of the harassing individual, the name of the employee being harassed, and the
nature and circumstances of the harassment. Data disclosed under this subdivision are
classified under section 13.82 once they are received by the law enforcement authority.

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