

**SENATE  
STATE OF MINNESOTA  
NINETY-FOURTH SESSION**

**S.F. No. 4945**

(SENATE AUTHORS: XIONG)

DATE  
04/07/2026

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7907 Introduction and first reading  
Referred to Taxes

OFFICIAL STATUS

1.1 A bill for an act  
1.2 relating to taxation; making policy and technical changes to tax-related data  
1.3 practices provisions; amending Minnesota Statutes 2024, sections 270B.12,  
1.4 subdivision 7, by adding a subdivision; 270B.14, subdivision 17, by adding  
1.5 subdivisions; Minnesota Statutes 2025 Supplement, sections 299C.061, subdivision  
1.6 6; 299C.76, subdivision 1.

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

1.8 Section 1. Minnesota Statutes 2024, section 270B.12, subdivision 7, is amended to read:

1.9 Subd. 7. **State Lottery.** (a) The commissioner of revenue may disclose to the director  
1.10 of the State Lottery the amount of delinquent state taxes, or debt as defined in section  
1.11 270A.03, subdivision 5, of a winner of a lottery prize of \$600 or more, to the extent necessary  
1.12 to administer section 349A.08, subdivision 8.

1.13 (b) The commissioner of revenue may disclose to the director of the State Lottery that  
1.14 a retailer or a responsible lottery official owes \$500 or more in delinquent taxes as defined  
1.15 in section 270C.72, to the extent necessary to administer section 349A.06, subdivision 2.

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

1.17 Sec. 2. Minnesota Statutes 2024, section 270B.12, is amended by adding a subdivision to  
1.18 read:

1.19 Subd. 15. **Department of Human Services.** The commissioner may disclose return  
1.20 information to the commissioner of human services for the purpose of and to the extent  
1.21 necessary to administer sections 295.50 to 295.59.

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

2.1 Sec. 3. Minnesota Statutes 2024, section 270B.14, subdivision 17, is amended to read:

2.2 Subd. 17. **Disclosure to Department of Commerce.** ~~(a)~~ The commissioner may disclose  
2.3 to the commissioner of commerce information required to administer the Uniform Disposition  
2.4 of Unclaimed Property Act in sections 345.31 to 345.60, including the Social Security  
2.5 numbers of the taxpayers whose refunds are on the report of abandoned property submitted  
2.6 by the commissioner to the commissioner of commerce under section 345.41. Except for  
2.7 data published under section 345.42, the information received that is private or nonpublic  
2.8 data retains its classification, and can be used by the commissioner of commerce only for  
2.9 the purpose of verifying that the persons claiming the refunds are the owners.

2.10 ~~(b) The commissioner may disclose a return or return information to the commissioner~~  
2.11 ~~of commerce under section 45.0135 to the extent necessary to investigate employer~~  
2.12 ~~compliance with section 176.181.~~

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

2.14 Sec. 4. Minnesota Statutes 2024, section 270B.14, is amended by adding a subdivision to  
2.15 read:

2.16 Subd. 25. **Disclosure regarding fraud in public programs.** The commissioner may  
2.17 disclose to any other government entity, federal agency, or law enforcement agency, data  
2.18 of any classification related to suspected or confirmed fraud in public programs to the extent  
2.19 provided in and for the purpose of section 13.357.

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

2.21 Sec. 5. Minnesota Statutes 2024, section 270B.14, is amended by adding a subdivision to  
2.22 read:

2.23 Subd. 26. **Disclosure to Department of Public Safety.** The commissioner may disclose  
2.24 a return or return information to the commissioner of public safety under section 299C.061  
2.25 to the extent necessary to investigate employer compliance with section 176.181.

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

2.27 Sec. 6. Minnesota Statutes 2024, section 270B.14, is amended by adding a subdivision to  
2.28 read:

2.29 Subd. 27. **Exchange of criminal investigative data between Department of Revenue**  
2.30 **and Financial Crimes and Fraud Section.** (a) For purposes of this subdivision, "FCFS"  
2.31 means the Financial Crimes and Fraud Section of the Bureau of Criminal Apprehension.

3.1 (b) The commissioner may disclose active criminal investigative data as classified under  
 3.2 section 270B.03, subdivision 6, to the FCFS. The FCFS may disclose active criminal  
 3.3 investigative data concerning tax administration to the commissioner as outlined in section  
 3.4 299C.061, subdivision 6. The commissioner may enter into an agreement with the FCFS  
 3.5 outlining procedures to implement the exchange of information under this subdivision, but  
 3.6 an agreement may provide for the disclosure of data only to the extent allowed under this  
 3.7 subdivision. Disclosure is allowed only for the purpose of and to the extent necessary for  
 3.8 tax administration and for the purpose of and to the extent necessary for the FCFS to carry  
 3.9 out section 299C.061, subdivision 3.

3.10 (c) Data disclosed by the commissioner to the FCFS under this subdivision are classified  
 3.11 under section 270B.03, subdivision 6. Data disclosed by the FCFS to the commissioner  
 3.12 under 299C.061, subdivision 6, are classified under section 13.82, subdivision 7.

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

3.14 Sec. 7. Minnesota Statutes 2025 Supplement, section 299C.061, subdivision 6, is amended  
 3.15 to read:

3.16 Subd. 6. **Data sharing authorized.** Notwithstanding chapter 13 or any other statute  
 3.17 related to the classification of government data to the contrary, state agencies making a  
 3.18 referral under subdivision 4 or 5 shall provide data related to the suspected fraudulent activity  
 3.19 to the Section, including data classified as not public. The Section may share active criminal  
 3.20 investigative data concerning insurance fraud with the Department of Commerce and active  
 3.21 criminal investigative data concerning tax administration with the Department of Revenue.  
 3.22 Data shared by the Section under this subdivision are classified under section 13.82,  
 3.23 subdivision 7.

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

3.25 Sec. 8. Minnesota Statutes 2025 Supplement, section 299C.76, subdivision 1, is amended  
 3.26 to read:

3.27 Subdivision 1. **Definitions.** (a) For the purposes of this section, the following definitions  
 3.28 apply.

3.29 (b) "Federal tax information" means federal tax returns and return information or  
 3.30 information derived or created from federal tax returns, in possession of or control by the  
 3.31 requesting agency, that is covered by the safeguarding provisions of section 6103(p)(4) of  
 3.32 the Internal Revenue Code.

4.1 (c) "IRS Publication 1075" means Internal Revenue Service Publication 1075 that  
4.2 provides guidance and requirements for the protection and confidentiality of federal tax  
4.3 information as required in section 6103(p)(4) of the Internal Revenue Code.

4.4 (d) "National criminal history record information" means the Federal Bureau of  
4.5 Investigation identification records as defined in Code of Federal Regulations, title 28,  
4.6 section 20.3(d).

4.7 (e) "Requesting agency" means the Department of Revenue; Department of Employment  
4.8 and Economic Development; Department of Human Services; Department of Children,  
4.9 Youth, and Families; board of directors of MNsure; Department of Information Technology  
4.10 Services; attorney general; Office of the Legislative Auditor; and counties.

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