

CHAPTER 724—H.F.No.3094

An act relating to sales and use tax; amending Minnesota Statutes 1969, Section 297A.43.

Be it enacted by the Legislature of the State of Minnesota:

Section 1. Minnesota Statutes 1969, Section 297A.43, is amended to read:

297A.43 TAXATION; SALES AND USE TAX; ACCESS TO RECORDS; CONFIDENTIAL NATURE OF INFORMATION. It shall be unlawful for the commissioner or any other public official or employee to divulge or otherwise make known in any manner any particulars disclosed in any report or return required by sections 297A.01 to 297A.44, or any information concerning the affairs of the person making the return acquired from his records, officers, or employees while examining or auditing under the authority of sections 297A.01 to 297A.44, except in connection with a proceeding involving taxes due under this chapter from the taxpayer making such report or return or where a question arises as to the proper tax applicable, that is, sales or use tax. In the latter instance, the commissioner may furnish information to a buyer and a seller with respect to the specific transaction in question. Nothing herein contained shall be construed to prohibit the commissioner from publishing statistics so classified as not to disclose the identity of particular returns or reports and the contents thereof. Any person violating the provisions of this section shall be guilty of a gross misdemeanor.

The commissioner may enter into an agreement with the commissioner or other taxing officials of another state for the interpretation and administration of the acts of their several states providing for the collection of a sales and/or use tax for the purpose of promoting fair and equitable administration of such acts and to eliminate double taxation.

Notwithstanding the above provisions of this section, the commissioner, at his discretion, in order to implement the purposes of this chapter, may furnish information on a reciprocal basis to the taxing officials of another state ~~in order to implement the purposes of this chapter~~, or to the taxing officials of any municipality of the state of Minnesota which has a local sales and/or use tax.

Approved June 3, 1971.

CHAPTER 725—H.F.No.3130

An act relating to theatres and halls; prescribing minimum standards for the location, dimensions and placement of aisles and

Changes or additions indicated by underline, deletions by ~~strikeout~~.