

(15) "Institution of higher education," for the purposes of this subdivision, means an educational institution which:

(a) Admits as regular students only individuals having a certificate of graduation from a high school, or the recognized equivalent of such a certificate;

(b) Is legally authorized in this state to provide a program of education beyond high school;

(c) Provides an educational program for which it awards a bachelor's or higher degree, or provides a program which is acceptable for credit toward such a degree, a program of post-graduate or post-doctoral studies, or a program of training to prepare students for gainful employment in a recognized occupation; and

(d) Is a public or other nonprofit institution.

(e) Notwithstanding any of the foregoing provisions of this clause, all colleges and universities in this state are institutions of higher education for purposes of this section.

(16) "Hospital" means an institution which has been licensed, certified or approved by the department of health as a hospital.

Approved March 30, 1973.

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## CHAPTER 66—S.F.No.666

*An act relating to taxes on and measured by net income; confidentiality of returns; amending Minnesota Statutes 1971, Section 290.611.*

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

Section 1. Minnesota Statutes 1971, Section 290.611, is amended to read:

**290.611 TAXATION; INCOME TAX; DISCLOSURE OF CONTENTS OF TAX RETURNS PROHIBITED IN CERTAIN INSTANCES; PENALTY.** Subdivision 1. No person who prepares, aids in the preparation, processes, consults with respect to or reviews a state or federal tax return for another person, corporation, partnership, association or other taxpayer shall divulge any particulars of such return, except to authorized employees of the

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

department of taxation or of the Internal Revenue Service in the course of an examination, without the written permission of such person, corporation, partnership, association or other taxpayer or the legally appointed representative of such taxpayer if such taxpayer is deceased, incompetent or otherwise unable to give such consent. The provisions of this subdivision shall not apply to disclosure by an employee of the department of taxation or of the Internal Revenue Service to other employees of such department or service where such disclosure is necessary for the effective administration of the tax laws of the state or the federal government.

Subd. 2. The provisions of this section shall not prohibit the furnishing of information by any tax return preparer to a tax return processor for the purpose of obtaining computer services in the preparation of the return.

Subd. 3. The provisions of this section shall not prohibit the furnishing of information by an owner or employee of a business firm to any other owner or employee of the same business firm, whether or not such other person became an owner or employee after such information was received.

Subd. 4. This section shall not be construed to limit the disclosure of tax returns, records, or information to the purchaser, and his employees, in the event of the sale of a business where such business includes the preparation of state or federal income tax returns.

Subd. 2 5. Any person disclosing any particulars of any tax return, without the written consent of the taxpayer making such return, in violation of the provisions of ~~subdivision 1~~ this section, is guilty of a gross misdemeanor.

Approved March 30, 1973.

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## CHAPTER 67—S.F.No.112

*An act relating to zoning and land use; providing for soil and water conservation by municipal zoning regulation; amending Minnesota Statutes 1971, Section 462.358, Subdivision 2.*

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

Section 1. Minnesota Statutes 1971, Section 462.358, Subdivision 2, is amended to read:

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