
CHAPTER 621-H.F.No.1806

[Coded in Part]

An act relating to taxation; tax returns; excepting certain tax information about liquor license applicants from confidentiality requirements; amending Minnesota Statutes 1976, Section 297A.43; Chapters 290, by adding a section; and 297A, by adding a section; and Minnesota Statutes, 1977 Supplement, Section 290.61.

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

Section 1. Minnesota Statutes, 1977 Supplement, Section 290.61, is amended to read:

290.61 PUBLICITY OF RETURNS, 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 set forth or disclosed in any report or return required by this chapter, or any information concerning, the taxpayer's affairs acquired from his or its records, officers, or employees while examining or auditing any taxpayer's liability for taxes imposed hereunder, except in connection with a proceeding involving taxes due under this chapter from the taxpayer making such return or to comply with the provisions of section 2. The commissioner may furnish a copy of any taxpayer's return to any official of the United States or of any state having duties to perform in respect to the assessment or collection of any tax imposed upon or measured by income, if such taxpayer is required by the laws of the United States or of such state to make a return therein. Prior to the release of any information to any official of the United States or any other state under the provisions of this section, the person to whom the information is to be released shall sign an agreement which provides that he will protect the confidentiality of the returns and information revealed thereby to the extent that it is protected under the laws of the state of Minnesota. The commissioner and all other public officials and employees shall keep and maintain the same secrecy in respect to any information furnished by any department, commission, or official of the United States or of any other state in respect to the income of any person as is required by this section in respect to information concerning the affairs of taxpayers under this chapter. 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 items thereof. Upon request of a majority of the members of the senate tax committee or of the house tax committee or the tax study commission, the commissioner shall furnish abstracted financial information to those committees for research purposes from returns or reports filed pursuant to this chapter, provided that he shall not disclose the name, address, social security number, business identification number or any other item of information associated with any return or report which the commissioner believes is likely to identify the taxpayer. The commissioner shall not furnish the actual return, or a portion thereof, or a reproduction or copy of any return or portion thereof. "Abstracted financial information" means only the dollar amounts set forth on each line on the form including the filing status.

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Any person violating the provisions of this section shall be guilty of a gross misdemeanor.

Sec. 2. Minnesota Statutes 1976, Chapter 290, is amended by adding a section to read:

[290.612] INQUIRIES RELATED TO APPLICATIONS FOR LIQUOR LICENSES. Any county or municipality may request the commissioner of revenue to certify whether or not an applicant for a license to be issued pursuant to section 340.01 or 340.13 is liable for any state or local taxes or assessments which were not paid when they became due. Upon a request from a county or municipality, the commissioner shall certify to the county or municipality the information requested, but shall not certify that the license applicant is liable for any unpaid state or local taxes or assessments if an administrative or court action which questions the amount or validity of the unpaid taxes or assessments has been commenced, or if the appeal period to contest the taxes or assessments has not yet expired.

Sec. 3. Minnesota Statutes 1976, Section 297A.43, is amended to read:

297A.43 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 to comply with the provisions of section 4 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, or to the taxing officials of any municipality of the state of Minnesota which has a local sales and/or use tax.

Sec. 4. Minnesota Statutes 1976, Chapter 297A, is amended by adding a section to read:

[297A.431] INQUIRIES RELATED TO APPLICATIONS FOR LIQUOR

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LICENSES. Any county or municipality may request the commissioner of revenue to certify whether or not an applicant for a license to be issued pursuant to section 340.01 or 340.13 is liable for any state or local taxes or assessments which were not paid when they became due. Upon a request from a county or municipality the commissioner shall certify to the county or municipality the information requested, but shall not certify that the license applicant is liable for any unpaid state or local taxes or assessments if an administrative or court action which questions the amount or validity of the unpaid taxes or assessments has been commenced, or if the appeal period to contest the taxes or assessments has not yet expired.

Sec. 5. **EFFECTIVE DATE.** This act is effective July 1, 1978.

Approved March 28, 1978.

CHAPTER 622-H.F.No.1821

[Not Coded]

An act relating to the city of Brainerd; firefighters' service pensions; amending Laws 1973, Chapter 170, Section 1.

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

Section 1. Laws 1973, Chapter 170, Section 1, is amended to read:

Section 1. **BRAINERD, CITY OF; FIREFIGHTERS' RELIEF ASSOCIATION.** Notwithstanding any provisions to the contrary of Minnesota Statutes, Section 69.06, the fire department relief association of the city of Brainerd shall provide in its certificate of incorporation or bylaws, for a service pension in an amount not exceeding ~~\$600~~ \$800 per year of service to be paid in a lump sum where the retiring member qualifies for a service pension under the provisions of said section 69.06.

Sec. 2. This act is effective upon approval by the Brainerd city council and upon compliance with Minnesota Statutes, Section 645.021.

Approved March 28, 1978.

CHAPTER 623-H.F.No.1822

[Coded]

An act relating to eminent domain; requiring that prepayment penalties be treated as a separate item of damages; amending Minnesota Statutes 1976, Chapter 117, by adding a section.

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