

In order to locate the named payee on state warrants issued pursuant to this chapter or chapter 290A and undeliverable by the United States postal service, the commissioner may publish in any English language newspaper of general circulation in this state a list of the name and last known address of the payee as shown on the reports or returns filed with the commissioner. The commissioner may exclude the names of payees whose refunds are in an amount which is less than a minimal amount to be determined by the commissioner. The published list shall not contain any particulars set forth on any report or return. The publication shall include instructions on claiming the warrants.

An employee of the department of revenue may, in connection with his official duties relating to any audit, collection activity, or civil or criminal tax investigation or any other offense under this chapter, disclose return information to the extent that such disclosure is necessary in obtaining information, which is not otherwise reasonably available, with respect to the correct determination of tax, liability for tax, or the amount to be collected or with respect to the enforcement of any other provision of this chapter.

Sec. 3. EFFECTIVE DATE.

This act is effective the day after final enactment.

Approved March 15, 1982

CHAPTER 417 — S.F.No. 1878

An act relating to state historic sites; the Old Federal Courts building; amending Minnesota Statutes 1980, Section 138.56, Subdivision 7.

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

Section 1. Minnesota Statutes 1980, Section 138.56, Subdivision 7, is amended to read:

Subd. 7. The Old Federal Courts building, owned by the city of St. Paul Ramsey County, located on a tract bounded by Washington and Market and Fifth and Sixth streets.

Approved March 15, 1982

CHAPTER 418 — S.F.No. 1687

An act relating to Ramsey county; providing for the organization, powers and duties of the Saint Paul-Ramsey Medical Center commission; permitting the issuance of revenue bonds; amending Laws 1974, Chapter 435, Section 3.14, as amended.

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