

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

**S.F. No. 509**

(SENATE AUTHORS: BIGHAM)

DATE  
02/01/2021

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Introduction and first reading  
Referred to Taxes

OFFICIAL STATUS

- 1.1 A bill for an act
- 1.2 relating to data practices; authorizing the commissioner of revenue to disclose
- 1.3 return information related to business relief payments to counties; amending Laws
- 1.4 2020, Seventh Special Session chapter 2, article 1, section 1, subdivision 4.
- 1.5 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MINNESOTA:
- 1.6 Section 1. Laws 2020, Seventh Special Session chapter 2, article 1, section 1, subdivision
- 1.7 4, is amended to read:
- 1.8 Subd. 4. **Use of information.** (a) The business relief payment is a "Minnesota tax law"
- 1.9 for purposes of Minnesota Statutes, section 270B.01, subdivision 8.
- 1.10 (b) Return information as defined in Minnesota Statutes, section 270B.01, of a qualified
- 1.11 business may be disclosed by the commissioner of revenue to the commissioner of
- 1.12 employment and economic development to the extent necessary to administer the business
- 1.13 relief payment.
- 1.14 (c) Upon request from a county, the commissioner of revenue must disclose to that
- 1.15 county a list of the following return information, as defined in Minnesota Statutes, section
- 1.16 270B.01, subdivision 3:
- 1.17 (1) the name of the qualified business located in that county that received a state payment
- 1.18 under this section; and
- 1.19 (2) the amount of the payment made to each qualified business under this section.
- 1.20 The county receiving the data must only use the data to verify information submitted by the
- 1.21 qualified business on a county relief grant application under article 5, section 1.
- 1.22 **EFFECTIVE DATE.** This section is effective the day following final enactment.