

CHAPTER 270B

TAX DATA, CLASSIFICATION AND DISCLOSURE

270B.01 Definitions.

270B.12 Disclosure to state, federal, and county authorities.

270B.14 Disclosure for purposes other than tax administration.

270B.01 DEFINITIONS.*[For text of subds 1 to 7, see M.S.1992]*

Subd. 8. **Minnesota tax laws.** For purposes of this chapter only, "Minnesota tax laws" means the taxes administered by or paid to the commissioner under chapters 289A (except taxes imposed under sections 298.01, 298.015, and 298.24), 290, 290A, 291, and 297A and sections 295.50 to 295.59, and includes any laws for the assessment, collection, and enforcement of those taxes.

*[For text of subds 9 to 12, see M.S.1992]***History:** 1993 c 345 art 13 s 2; 1993 c 375 art 17 s 10**270B.12 DISCLOSURE TO STATE, FEDERAL, AND COUNTY AUTHORITIES.***[For text of subds 1 to 8, see M.S.1992]*

Subd. 9. **County assessors; homestead application and income tax status.** If, as a result of an audit, the commissioner determines that a person is a Minnesota nonresident or part-year resident for income tax purposes, the commissioner may disclose the person's name, address, and social security number to the assessor of any political subdivision in the state, when there is reason to believe that the person may have claimed or received homestead property tax benefits for a corresponding assessment year in regard to property apparently located in the assessor's jurisdiction.

History: 1993 c 351 s 32; 1993 c 375 art 11 s 1**270B.14 DISCLOSURE FOR PURPOSES OTHER THAN TAX ADMINISTRATION.**

Subdivision 1. **Disclosure to commissioner of human services.** (a) On the request of the commissioner of human services, the commissioner shall disclose return information regarding taxes imposed by chapter 290, and claims for refunds under chapter 290A, to the extent provided in paragraph (b) and for the purposes set forth in paragraph (c).

(b) Data that may be disclosed are limited to data relating to the identity, whereabouts, employment, income, and property of a person owing or alleged to be owing an obligation of child support.

(c) The commissioner of human services may request data only for the purposes of carrying out the child support enforcement program and to assist in the location of parents who have, or appear to have, deserted their children. Data received may be used only as set forth in section 256.978.

(d) The commissioner shall provide the records and information necessary to administer the supplemental housing allowance to the commissioner of human services.

(e) At the request of the commissioner of human services, the commissioner of revenue shall electronically match the social security numbers and names of participants in the telephone assistance plan operated under sections 237.69 to 237.711, with those of property tax refund filers, and determine whether each participant's household income is within the eligibility standards for the telephone assistance plan.

[For text of subds 2 to 7, see M.S.1992]

Subd. 8. Exchange between departments of labor and industry and revenue. The departments of labor and industry and revenue may exchange information as follows:

(1) data used in determining whether a business is an employer or a contracting agent;

(2) taxpayer identity information relating to employers for purposes of supporting tax administration and chapter 176; and

(3) data to the extent provided in and for the purpose set out in section 176.181, subdivision 8.

[For text of subds 9 to 11, see M.S.1992]

Subd. 12. Disclosure to district court. (a) The commissioner may disclose return information to the district court concerning returns filed under chapter 290, as limited by paragraph (b), as necessary to verify income information in order to determine public defender eligibility.

(b) The commissioner may disclose to the district court only the name and any relevant information from the most recently filed tax returns of persons seeking representation by a public defender.

(c) Data received under this subdivision may be used for the purposes of determining public defender eligibility under section 611.17 and shall be private and for the exclusive use of the court except for any prosecution under section 609.48.

Subd. 13. Disclosure to office of tourism. The commissioner may disclose to the office of tourism in the department of trade and economic development, the name, address, standard industrial classification code, and telephone number of a travel or tourism related business that is authorized to collect sales and use tax. The data may be used only by the office of tourism to survey travel or tourism related businesses.

History: 1993 c 146 art 2 s 16; 1993 c 351 s 33-35; 1993 c 375 art 17 s 11

NOTE: Subdivision 12 is repealed effective June 30, 1995, by Laws 1993, chapter 146, article 2, section 31.