

CHAPTER 270B

TAX DATA, CLASSIFICATION AND DISCLOSURE

270B.02 Classification of data.
270B.03 Disclosure to data subject.

270B.07 License clearance.
270B.08 Sales tax permits.

270B.02 CLASSIFICATION OF DATA.

[For text of subd 1, see M.S.2000]

Subd. 2. **Protected nonpublic data.** The following are protected nonpublic data as defined in section 13.02, subdivision 13:

- (1) criteria for determining which computer processed returns are selected for audit;
- (2) criteria for determining which returns are selected for an in-depth audit;
- (3) criteria for determining which accounts receivable balances below a stated amount are written off or canceled; and
- (4) criteria or information used in determining which alleged criminal violations of any law administered by the commissioner are selected for criminal investigation.

Subd. 3. **Confidential data on individuals; protected nonpublic data.** (a) Except as provided in paragraph (b), the name or existence of an informer, informer letters, and other data, in whatever form, given to the department of revenue by a person, other than the data subject, who informs that a specific taxpayer is not or may not be in compliance with tax laws, or nontax laws administered by the department of revenue, including laws not listed in section 270B.01, subdivision 8, are confidential data on individuals or protected nonpublic data as defined in section 13.02, subdivisions 3 and 13.

(b) Data under paragraph (a) may be disclosed with the consent of the informer or upon a written finding by a court that the information provided by the informer was false and that there is evidence that the information was provided in bad faith. This subdivision does not alter disclosure responsibilities or obligations under the rules of criminal procedure.

[For text of subs 4 to 6, see M.S.2000]

History: 1Sp2001 c 5 art 7 s 10,11

270B.03 DISCLOSURE TO DATA SUBJECT.

[For text of subs 1 to 5, see M.S.2000]

Subd. 6. **Investigative data.** For purposes of any law administered by the department of revenue, including laws not listed in section 270B.01, subdivision 8, investigative data collected or created by the department of revenue in order to prepare a case against a person, whether known or unknown, for the commission of a crime is confidential or protected nonpublic during an investigation. When the investigation becomes inactive, as defined in section 13.82, subdivision 5, the data is private or nonpublic.

[For text of subs 7 and 8, see M.S.2000]

History: 1Sp2001 c 5 art 7 s 12

270B.07 LICENSE CLEARANCE.

Subdivision 1. **Disclosure to licensing authorities.** The commissioner may disclose return information with respect to returns filed under Minnesota tax laws to licensing authorities of the state or political subdivisions of the state to the extent necessary to

enforce the license clearance programs under sections 60K.44, 82.27, 147.091, 148.10, 150A.08, and 270.72.

[For text of subs 2 to 5, see M.S.2000]

History: 2001 c 117 art 2 s 18

NOTE: The amendment to subdivision 1 by Laws 2001, chapter 117, article 2, section 18, is effective July 1, 2002. Laws 2001, chapter 117, article 2, section 19.

270B.08 SALES TAX PERMITS.

Subdivision 1. **Permit information.** The commissioner may disclose to any person making an inquiry regarding the issuance of a sales tax permit to a specific retailer whether a permit has been issued to the retailer, the name and address of the permit holder, the business name and location, the sales and use tax account number, the date of issuance of the permit, and whether the permit has been canceled under section 297A.85.

Subd. 2. **Revocation.** When a taxpayer's sales tax permit has been revoked under section 297A.86, the commissioner may disclose data identifying the holder of the revoked permit and the basis for the revocation.

History: 2000 c 418 art 1 s 44