

CHAPTER 270B

TAX DATA, CLASSIFICATION AND DISCLOSURE

270B.01 Definitions.
 270B.03 Disclosure to data subject.
 270B.07 License clearance.
 270B.08 Sales tax permits.
 270B.085 Disclosures in collection actions.

270B.09 Contracts with the state or political subdivision; setoff.
 270B.12 Disclosure to state, federal, and county authorities.

270B.01 DEFINITIONS.

[For text of subds 1 to 4, see M.S.2004]

Subd. 5. Taxpayer identity. "Taxpayer identity" means the name of a person with respect to whom a return is filed, or the person's mailing address, or the person's taxpayer identifying number. "Taxpayer identity" does not include the state taxpayer identifying number of a business entity, which is classified as public data.

[For text of subds 6 to 12, see M.S.2004]

History: 2005 c 163 s 79

270B.03 DISCLOSURE TO DATA SUBJECT.

Subdivision 1. Who may inspect. Returns and return information must, on request, be made open to inspection by or disclosure to the data subject. The request must be made in writing or in accordance with written procedures of the chief disclosure officer of the department that have been approved by the commissioner to establish the identification of the person making the request as the data subject. For purposes of this chapter, the following are the data subject:

- (1) in the case of an individual return, that individual;
- (2) in the case of an income tax return filed jointly, either of the individuals with respect to whom the return is filed;
- (3) in the case of a return filed by a business entity, an officer of a corporation, a shareholder owning more than one percent of the stock, or any shareholder of an S corporation; a general partner in a partnership; the owner of a sole proprietorship; a member or manager of a limited liability company; a participant in a joint venture; the individual who signed the return on behalf of the business entity; or an employee who is responsible for handling the tax matters of the business entity, such as the tax manager, bookkeeper, or managing agent;
- (4) in the case of an estate return:
 - (i) the personal representative or trustee of the estate; and
 - (ii) any beneficiary of the estate as shown on the federal estate tax return;
- (5) in the case of a trust return:
 - (i) the trustee or trustees, jointly or separately; and
 - (ii) any beneficiary of the trust as shown in the trust instrument;
- (6) if liability has been assessed to a transferee under section 270C.58, subdivision 1, the transferee is the data subject with regard to the returns and return information relating to the assessed liability;
- (7) in the case of an Indian tribal government or an Indian tribal government-owned entity,
 - (i) the chair of the tribal government, or
 - (ii) any person authorized by the tribal government; and
- (8) in the case of a successor as defined in section 270C.57, subdivision 1, paragraph (b), the successor is the data subject and information may be disclosed as provided by section 270C.57, subdivision 4.

[For text of subds 2 to 7, see M.S.2004]

History: 2005 c 151 art 2 s 17; 2005 c 163 s 80

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 270C.72.

[For text of subds 2 to 5, see M.S.2004]

History: 2005 c 151 art 2 s 17

270B.08 SALES TAX PERMITS.

[For text of subd 1, see M.S.2004]

Subd. 2. **Revocation.** When a taxpayer's sales tax permit has been revoked under section 270C.722, the commissioner may disclose data identifying the holder of the revoked permit, stating the basis for the revocation, and stating whether the permit has been reinstated.

History: 2005 c 151 art 2 s 17

270B.085 DISCLOSURES IN COLLECTION ACTIONS.

Subdivision 1. **Seizure information.** Following the execution of a writ of entry under section 16D.08, subdivision 2, or 270C.67, the commissioner may disclose information identifying the individual or business subject to the writ, the basis for the writ, and the results of the execution, including lists of property seized.

Subd. 2. **Lien payoff information.** The commissioner may disclose the outstanding obligation secured by a lien filed under section 270C.63, subdivision 2.

History: 2005 c 151 art 2 s 17

270B.09 CONTRACTS WITH THE STATE OR POLITICAL SUBDIVISION; SET-OFF.

The commissioner may disclose to the Department of Finance or any state agency or political or governmental subdivision of the state making payment to a vendor as described in section 270C.65 or a contractor or subcontractor as described in section 270C.66 whether the vendor, contractor, or subcontractor has an uncontested delinquent tax liability owed to the commissioner and the amount of any liability. The commissioner may also disclose taxpayer identity information to the Department of Finance, to the Department of Human Services, to an agency requesting verification under section 270C.65, subdivision 3, and to the University of Minnesota, solely for vendor setoff purposes.

History: 2005 c 151 art 2 s 17

270B.12 DISCLOSURE TO STATE, FEDERAL, AND COUNTY AUTHORITIES.

[For text of subds 1 to 3, see M.S.2004]

Subd. 4. **Department of Public Safety.** The commissioner may disclose return information to the Department of Public Safety for the purpose of and to the extent necessary to administer section 270C.725.

[For text of subds 5 and 6, see M.S.2004]

Subd. 7. **Lottery Division.** (a) The commissioner of revenue may disclose to the lottery the amount of delinquent state taxes, or debt as defined in section 270A.03,

subdivision 5, of a winner of a lottery prize of \$600 or more, to the extent necessary to administer section 349A.08, subdivision 8.

(b) The commissioner of revenue may disclose to the Lottery Division that a retailer owes \$500 or more in delinquent taxes as defined in section 270C.72, to the extent necessary to administer section 349A.06, subdivision 2.

[For text of subds 8 and 9, see M.S.2004]

Subd. 10. **Indian tribal governments.** Sales and use tax returns and return information are open to inspection by or disclosure to the taxing officials of any Indian tribal government in Minnesota for the purpose of and to the extent necessary for the administration of any tax agreement entered into between the state and the Indian tribal government pursuant to section 270C.19, subdivision 2. Prior to inspection or disclosure, the Indian tribal government must establish procedures for safeguarding the information.

[For text of subds 12 and 13, see M.S.2004]

History: 2005 c 151 art 2 s 17