

**13.4967 OTHER TAX DATA CODED ELSEWHERE.**

Subdivision 1. **Scope.** The sections referred to in subdivisions 2 to 7 are codified outside this chapter. Those sections classify tax data as other than public, place restrictions on access to government data, or involve data sharing.

Subd. 2. **Political contribution refund.** Certain political contribution refund data in the Revenue Department are classified under section 290.06, subdivision 23.

Subd. 2a. **Assignment of refund.** Data regarding assignment of individual income tax refunds is classified by section 290.0679, subdivision 9.

Subd. 2b. **Sustainable forest incentive.** Data collected under section 290C.04 are classified and may be shared as provided in paragraph (d) of that section.

Subd. 2c. **Senior citizens' property tax deferral program data.** Certain income data collected and maintained by the Department of Revenue from an application to the senior citizens' property tax deferral program is classified under section 290B.04.

Subd. 3. **Hospital and health care provider tax.** Certain patient data provided to the Department of Revenue under sections 295.50 to 295.59 are classified under section 295.57, subdivision 2.

Subd. 4. **Motor vehicle registrar data.** Disclosure of certain information obtained by motor vehicle registrars is governed by section 297B.12.

Subd. 5. **Marijuana and controlled substance tax information.** Disclosure of information obtained under chapter 297D is governed by section 297D.13, subdivisions 1 to 3.

Subd. 6. **Gambling taxes.** (a) **Administration of taxes.** Records concerning administration of gambling taxes are classified under section 297E.02, subdivision 9.

(b) **Sports bookmaking tax.** Disclosure of facts contained in a sports bookmaking tax return is prohibited by section 297E.03, subdivision 8.

Subd. 6a. **Iron Range resources and rehabilitation data.** Data collected by the commissioner of Iron Range resources and rehabilitation from an application filed under section 298.22 are classified under section 298.22, subdivision 12.

Subd. 7. **Mineral rights filings.** Data filed pursuant to section 298.48 with the commissioner of revenue by owners or lessees of mineral rights are classified under section 298.48, subdivision 4.

Subd. 8. **Small business investment tax credit.** Data related to small business investment tax credit certifications and certification of qualified small businesses, qualified investors, and qualified funds, are classified in section 116J.8737.

**History:** 1991 c 106 s 6; 1992 c 511 art 7 s 1; 1992 c 569 s 4; 1993 c 13 art 1 s 12; 1993 c 65 s 1; 1993 c 177 s 1; 1993 c 240 s 1; 1993 c 326 art 2 s 1; 1993 c 345 art 3 s 18; 1993 c 351 s 20-22; 1994 c 483 s 1; 1994 c 589 s 1; 1994 c 616 s 1; 1994 c 618 art 1 s 17; art 2 s 9-64; 1994 c 632 art 2 s 10; art 3 s 17; 1994 c 636 art 4 s 4; 1995 c 142 s 1; 1995 c 155 s 1,2; 1995 c 186 s 8; 1995 c 212 art 3 s 59; 1995 c 229 art 4 s 3; 1995 c 234 art 5 s 1; 1995 c 259 art 1 s 27; art 4 s 4; art 5 s 1-51; 1996 c 305 art 1 s 3-5; 1996 c 334 s 1; 1996 c 408 art 9 s 1; 1996 c 415 s 1; 1996 c 440 art 1 s 18; art 2 s 1-14; 1996 c 471 art 7 s 1; 1997 c 7 art 1 s 3; 1997 c 22 art 2 s 1,8; 1997 c

*66 s 79; 1997 c 129 art 2 s 15; 1997 c 193 s 1; 1997 c 199 s 14; 1997 c 202 art 2 s 63; 1997 c 203 art 6 s 2; 1997 c 215 s 1; 1997 c 218 s 1; 1997 c 239 art 8 s 1; 1Sp1997 c 3 s 8-18; 1998 c 273 s 1; 1998 c 361 s 1; 1998 c 367 art 11 s 2; 1998 c 371 s 6,7; 1998 c 373 s 1; 1998 c 382 art 2 s 1; 1998 c 397 art 11 s 3; 1998 c 407 art 2 s 1; 1999 c 99 s 23; 1999 c 139 art 4 s 2; 1999 c 205 art 1 s 70; 1999 c 227 s 22; 1999 c 245 art 9 s 1,2; 2002 c 379 art 1 s 4; 2003 c 2 art 3 s 3; 2004 c 228 art 1 s 9; 2009 c 86 art 2 s 2,3; 2010 c 216 s 1*