

**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 **Revocation.** When a taxpayer's sales tax permit has been revoked under section 270C.722, the commissioner may disclose data identifying the holder of the revoked permit, stating the basis for the revocation, and stating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:** 1989 c 184 art 1 s 8; 1Sp1997 c 3 s 34; 2000 c 418 art 1 s 44; 2002 c 377 art 12 s 8; 2005 c 151 art 2 s 17