**13.4967 OTHER TAX DATA CODED ELSEWHERE.**

Subdivision 1. **Scope.** The sections referred to in this section 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. MS 2024 [Repealed, 1Sp2025 c 13 art 1 s 20]

***[See Note.]***

Subd. 2b. **Sustainable forest incentive.** Data collected under section 290C.04 are classified and may be shared as provided in paragraph (e) 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. MS 2024 [Repealed, 1Sp2025 c 13 art 8 s 22]

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. [Repealed, 2012 c 290 s 72]

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; 2011 c 76 art 2 s 5; 1Sp2011 c 9 art 6 s 97; 2018 c 182 art 1 s 3*

**NOTE:** Subdivision 2a was repealed effective for assignments after December 31, 2025. Laws 2025, First Special Session chapter 13, article 1, section 20, the effective date.