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, 82.74, 147.091, 148.10, 150A.08, and 270C.72.

Subd. 2. **Disclosure to court and Board of Professional Responsibility.** The commissioner may disclose return information to the Minnesota Supreme Court and the Board of Professional Responsibility regarding the amount of an uncontested delinquent tax due under the Minnesota tax law or the failure to file a tax return due under Minnesota tax laws by an attorney admitted to practice law in this state under chapter 481.

Subd. 3. **Extent of disclosure.** Data that may be disclosed under this section are limited to the name, address, amount of delinquency, and whether a return has been filed by an applicant for a license, licensee, or attorney.

Subd. 4. **Disclosure to Gambling Control Board.** The commissioner may disclose return information for the purpose of and to the extent necessary to administer section 349.155, subdivision 3.

Subd. 5. **Inquiries related to applications for liquor licenses.** The commissioner may disclose and certify to a requesting county or municipality whether or not an applicant for a license to be issued under section 340A.403, sections 340A.404 to 340A.406, or section 340A.4175 is liable for state or local taxes or assessments that were not paid when they became due. The commissioner shall not disclose or certify that the license applicant is liable for unpaid state or local taxes or assessments if an administrative or court action which questions the amount or validity of the unpaid taxes or assessments has been commenced, or if the appeal period to contest the taxes or assessments has not yet expired.

History: *1989 c 184 art 1 s 7; 1989 c 334 art 2 s 49; 1990 c 480 art 10 s 7; 1992 c 564 art 3 s 28; 1996 c 305 art 1 s 59; 2001 c 117 art 2 s 18; 2005 c 151 art 2 s 17; 2012 c 235 s 12*