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 **Revocation or cancellation.** When a taxpayer's sales tax permit has been revoked or canceled under section 270C.722 or 297A.84, the commissioner may disclose to any person data identifying the holder of the revoked or canceled permit, the basis for the revocation or cancellation, the date of the revocation or cancellation, and if a revoked or canceled permit has been reinstated, the date upon which the permit was 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; 1Sp2019 c 6 art 23 s 1*