270B.13 VENDORS HIRED FOR TAX ADMINISTRATION PURPOSES.

Subdivision 1. **Access to data.** Independent contractors and vendors performing services for the Department of Revenue in connection with the following activities have access to private data on individuals and nonpublic data to the extent necessary to perform that service: (1) the processing of returns and the payment of tax; (2) developing, implementing, and using computer programs or equipment; (3) microfilming returns and return information; (4) preparing tax return labels; or (5) any other authorized services connected to tax administration.

Subd. 2. **Procedures to protect information.** An independent contractor or a vendor performing services under subdivision 1 must establish procedures for safeguarding the information.

Subd. 3. **Background check; access to federal tax information.** An individual performing services for an independent contractor or a vendor under subdivision 1 who has or will have access to federal tax information is subject to the requirements of section 299C.76.

History: *1989 c 184 art 1 s 13; 1Sp2021 c 14 art 11 s 13*