13.4963 CLASSIFICATION AND DISCLOSURE TAX DATA CODED ELSEWHERE.

Subdivision 1. **Scope.** The sections referred to in subdivisions 2 to 18 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. **Generally.** Classification and disclosure of tax data created, collected, or maintained by the Department of Revenue under section 273.1315, chapter 115B, 289A (except for taxes imposed under sections 298.01, 298.015, and 298.24), 290, 290A, 291, 295, 297A, or 297H, or any similar Indian Tribal tax administered by the commissioner according to a tax agreement between the state and an Indian Tribal government are governed by chapter 270B.

Subd. 3. **Data subjects.** Disclosure of tax return information to defined data subjects is governed under section 270B.03.

Subd. 4. **Statistical data.** Disclosure of tax statistical data to specified parties is governed under section 270B.04.

Subd. 5. **Tax proceeding.** Disclosure of tax return information in a judicial or administrative proceeding pertaining to or relating to tax administration is governed under section 270B.05.

Subd. 6. **Investigations.** Disclosure of tax return information for investigative purposes is governed under section 270B.06.

Subd. 7. **Licensing authorities.** Disclosure of tax return information to licensing authorities of the state, political subdivisions, and certain boards, to the extent necessary to enforce license clearance programs, is governed under section 270B.07.

Subd. 8. **Sales tax permits.** Disclosure of information regarding the issuance of sales tax permits to retailers is governed under section 270B.08.

Subd. 9. **Sales tax exemption certificates.** Disclosure of information regarding issuance of sales tax exemption certificates is governed under section 270B.081.

Subd. 10. **Collection actions.** Disclosure of information regarding collection actions following execution of writs of entry are governed under section 270B.085.

Subd. 11. **Contracts with state or political subdivision.** Disclosure to state agencies or political subdivisions regarding vendor uncontested delinquent tax liabilities is governed under section 270B.09.

Subd. 12. **Disclosure to locate taxpayers owed refunds.** Disclosure of lists of names of persons owed tax refunds to newspapers or other media is governed under section 270B.11.

Subd. 13. **State, federal, and county taxing authorities.** Disclosure of tax return information to governmental taxing authorities is governed under section 270B.12.

Subd. 14. **Access to data by vendors performing services.** (a) Access to classified tax data for certain vendors performing services for the Department of Revenue is governed under section 270B.13.

(b) Data collected for background checks of individuals with access to federal tax information is classified under section 299C.76, subdivision 5.

Subd. 15. **Disclosure for purposes other than tax administration.** Disclosure of tax return information to governmental entities for purposes other than tax administration is governed under section 270B.14.

Subd. 16. **Legislative auditor.** Disclosure of tax return information to the legislative auditor is governed under section 270B.15.

Subd. 17. **Discovery or subpoena.** Disclosure of tax data by discovery or subpoena is governed under section 270B.16.

Subd. 18. **Data on mine value of ore.** Data regarding value of mine ore for tax purposes are governed under section 270B.161.

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 3; 2003 c 2 art 1 s 3; 2004 c 228 art 1 s 7; 2005 c 10 art 1 s 8; 2022 c 55 art 4 s 4*