

**SENATE**  
**STATE OF MINNESOTA**  
**NINETIETH SESSION**

**S.F. No. 1538**

(SENATE AUTHORS: DZIEDZIC)

DATE  
02/27/2017

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Introduction and first reading  
Referred to Taxes

OFFICIAL STATUS

1.1 A bill for an act  
1.2 relating to taxation; providing for certain disclosures by the commissioner of  
1.3 revenue; amending Minnesota Statutes 2016, section 270B.14, subdivision 1, by  
1.4 adding subdivisions.

1.5 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MINNESOTA:

1.6 Section 1. Minnesota Statutes 2016, section 270B.14, subdivision 1, is amended to read:

1.7 Subdivision 1. **Disclosure to commissioner of human services.** (a) On the request of  
1.8 the commissioner of human services, the commissioner shall disclose return information  
1.9 regarding taxes imposed by chapter 290, and claims for refunds under chapter 290A, to the  
1.10 extent provided in paragraph (b) and for the purposes set forth in paragraph (c).

1.11 (b) Data that may be disclosed are limited to data relating to the identity, whereabouts,  
1.12 employment, income, and property of a person owing or alleged to be owing an obligation  
1.13 of child support.

1.14 (c) The commissioner of human services may request data only for the purposes of  
1.15 carrying out the child support enforcement program and to assist in the location of parents  
1.16 who have, or appear to have, deserted their children. Data received may be used only as set  
1.17 forth in section 256.978.

1.18 (d) The commissioner shall provide the records and information necessary to administer  
1.19 the supplemental housing allowance to the commissioner of human services.

1.20 (e) At the request of the commissioner of human services, the commissioner of revenue  
1.21 shall electronically match the Social Security numbers and names of participants in the  
1.22 telephone assistance plan operated under sections 237.69 to 237.71, with those of property

2.1 tax refund filers, and determine whether each participant's household income is within the  
2.2 eligibility standards for the telephone assistance plan.

2.3 (f) The commissioner may provide records and information collected under sections  
2.4 295.50 to 295.59 to the commissioner of human services for purposes of the Medicaid  
2.5 Voluntary Contribution and Provider-Specific Tax Amendments of 1991, Public Law  
2.6 102-234. Upon the written agreement by the United States Department of Health and Human  
2.7 Services to maintain the confidentiality of the data, the commissioner may provide records  
2.8 and information collected under sections 295.50 to 295.59 to the Centers for Medicare and  
2.9 Medicaid Services section of the United States Department of Health and Human Services  
2.10 for purposes of meeting federal reporting requirements.

2.11 (g) The commissioner may provide records and information to the commissioner of  
2.12 human services as necessary to administer the early refund of refundable tax credits.

2.13 (h) The commissioner may disclose information to the commissioner of human services  
2.14 as necessary to verify income for income verification for eligibility and premium payment  
2.15 under the MinnesotaCare program, under section 256L.05, subdivision 2, as well as the  
2.16 medical assistance program under chapter 256B.

2.17 (i) The commissioner may disclose information to the commissioner of human services  
2.18 necessary to verify whether applicants or recipients for the Minnesota family investment  
2.19 program, general assistance, food support, Minnesota supplemental aid program, and child  
2.20 care assistance have claimed refundable tax credits under chapter 290 and the property tax  
2.21 refund under chapter 290A, and the amounts of the credits.

2.22 (j) The commissioner may disclose information to the commissioner of human services  
2.23 necessary to verify income for purposes of calculating parental contribution amounts under  
2.24 section 252.27, subdivision 2a.

2.25 **EFFECTIVE DATE.** This section is effective the day following final enactment.

2.26 Sec. 2. Minnesota Statutes 2016, section 270B.14, is amended by adding a subdivision to  
2.27 read:

2.28 **Subd. 20. Department of Natural Resources; authorized deputy registrars of motor**  
2.29 **vehicles.** The commissioner may disclose return information related to the taxes imposed  
2.30 by chapter 297A to the Department of Natural Resources or an authorized deputy registrar  
2.31 of motor vehicles only:

2.32 (1) if the commissioner has an agreement with the commissioner of natural resources  
2.33 under section 297A.825, subdivision 1; and

3.1 (2) to the extent necessary for the Department of Natural Resources or an authorized  
3.2 deputy registrar of motor vehicles to verify that the applicable sales or use tax has been paid  
3.3 or that a sales tax exemption applies, and to otherwise administer sections 84.82, subdivision  
3.4 10; 84.922, subdivision 11; 86B.401, subdivision 12; and 297A.825.

3.5 **EFFECTIVE DATE.** This section is effective the day following final enactment.

3.6 Sec. 3. Minnesota Statutes 2016, section 270B.14, is amended by adding a subdivision to  
3.7 read:

3.8 Subd. 21. **Department of Transportation.** The commissioner may disclose return  
3.9 information related to the taxes imposed by chapter 297A to the Department of Transportation  
3.10 only:

3.11 (1) if the commissioner has an agreement with the commissioner of transportation under  
3.12 section 297A.82, subdivision 7; and

3.13 (2) to the extent necessary for the Department of Transportation to verify that the  
3.14 applicable sales or use tax has been paid or that a sales tax exemption applies on the lease,  
3.15 purchase, or sale of an aircraft by an individual or business who owns and operates the  
3.16 aircraft that must be registered or licensed in Minnesota, and to otherwise administer sections  
3.17 297A.82 and 360.018.

3.18 **EFFECTIVE DATE.** This section is effective the day following final enactment.