

MINNESOTA • REVENUE

Department Disclosure/Data Practices Bill

February 6, 2002

	Yes	No
Separate Official Fiscal Note Requested		X
Fiscal Impact		
DOR Administrative Costs/Savings		X

Department of Revenue
Analysis of H.F. 2875 (Abrams)

	Revenue Gain or (Loss)			
	<u>F.Y. 2002</u>	<u>F.Y. 2003</u>	<u>F.Y. 2004</u>	<u>F.Y. 2005</u>
		(000's)		
General Fund	\$0	\$0	\$0	\$0

Various effective dates.

EXPLANATION OF THE BILL

A section-by-section summary is attached.

REVENUE ANALYSIS DETAIL

The changes in the bill do not impact state revenues.

ADMINISTRATIVE/OPERATIONAL IMPACT

There will be no significant administrative or operational costs or savings to DOR in administration of this bill.

Source: Minnesota Department of Revenue
Tax Research Division
<http://www.taxes.state.mn.us/polic.html#analyses>

hf2875/RH

2002 DISCLOSURE AND DATA PRACTICES BILL SUMMARY

MINNESOTA Department of Revenue

Appeals & Legal Services Division
(651) 296-1022
Mail Station 2220
600 North Robert Street
St. Paul, MN 55146-2220

Section 1. Data Classification. Amends Minn. Stat. § 270B.01, subd. 8 to clarify that return information provided related to taxes administered under Minn. Stat. ch. 295 (Minnesota Care, Special Fur Clothing Tax) is classified as nonpublic data. Effective the day following final enactment.

Section 2. Informant Data. Amends Minn. Stat. § 270B.02, subd. 3 to clarify that informant data means informing on a "person" instead of just a "taxpayer", because the informant statute covers both nontax laws administered by the Department of Revenue as well as tax laws. The amendment also clarifies that this statute does not apply to property taxes. Effective the day following final enactment.

Section 3. Data on Exempt Organizations. Amends Minn. Stat. § 270B.02, subd. 4, to clarify that information as to whether organizations are exempt from taxation under the Internal Revenue Code, that the Department of Revenue has obtained from the organization or the Internal Revenue Service, is public data. Effective the day following final enactment.

Section 4. Sales Tax Permit Information. Amends Minn. Stat. § 270B.08, subd. 2, to clarify that the reinstatement of a revoked sales tax permit is public information. Effective the day following final enactment.

Dated: December 31, 2001