

2019 MISCELLANEOUS TAX LEGISLATIVE BULLETIN



Appeals and Legal Services Division
600 North Robert Street
Saint Paul, Minnesota 55146-2220

June 17, 2019

Unless otherwise noted, the provisions discussed in this bulletin can be found in 2019 Minn. Laws, 1st Spec. Sess., Ch. 6.

Data disclosure; obligation to notify legislative auditor. Minn. Stat. §3.971, subd. 9, was amended to require notice to the Legislative Auditor when “not public” data has been accessed or provided to a person without authorization instead of requiring notice when the data was accessed or used unlawfully. Effective May 31, 2019. Minn. Laws, 1st Spec. Sess., ch. 10, art. 2, § 4.

Cross Reference Correction. Minn. Stat. § 16D.11, subd. 3, was amended to correct a cross reference to Minn. Stat. § 290A.03, subd. 3, paragraph (c). Effective August 1, 2019. 2019 Minn. Laws, ch. 50, art. 1 § 10.

Voiding warrants. Minn. Stat. § 16A.42, was amended to add a new subd. 5 to allow the commissioner of management and budget to void an unpaid warrant if the commissioner determines it is invalid. The state is not liable to any holder who took the void warrant for value. Effective July 1, 2019. 2019 Minn. Laws, 1st Spec. Sess., ch. 10, art. 3, § 9.

County assessor; data disclosure. Minn. Stat. § 197.603, subd. 2, and 273.1245, subd. 2, were amended to allow the county veterans service officer and county or local assessor to disclose certain data to each other necessary to determine a veteran’s eligibility for the veteran with a disability homestead market value exclusion. Effective May 31, 2019. 2019 Minn. Laws, 1st Spec. Sess., ch. 10, art. 6, §§ 5 and 6; 2019 Minn. Laws, 1st Spec. Sess., ch. 6, art. 4, §§ 4 and 14.

Persons who are blind or have a disability. The statutes listed below were amended to update language for persons who are blind or have a disability. Effective May 31, 2019.

272.02, subd. 27	272.02, subd. 81	272.032
273.13, subd. 22	273.13, subd. 34	290.0802, subd. 2
290.091, subd. 2	290A.03, subd. 3	290A.09
297A.61, subd. 18	297A.67, subd. 6	297A.67, subd. 12
297A.70, subd. 3	297A.70, subd. 4	297A.70, subd. 16
297A.71, subd. 22	297A.75, subd. 1	297B.01, subd. 14

Married spouses. The statutes listed below were amended to update gender-specific language for spouses. Effective May 31, 2019.

289A.08, subd. 6	289A.25, subd. 1	289A.31, subd. 2
289A.37, subd. 6	290.0802, subd. 3	290A.03, subd. 4
290A.03, subd. 8	290A.05	290A.08
297B.01, subd. 14	297B.01, subd. 16	

Disclosure. Minn. Stat. § 270B.08, subd. 2, was amended to expand the commissioner’s authority to disclose data identifying the holder of a sales tax permit that has been canceled under Minn. Stat. §§ 270C.722 or 297A.84. Effective May 31, 2019.

Disclosure; Minimum Wage Study. Minn. Stat. § 270B.162 was added, allowing disclosure of return information related to the taxes imposed by ch. 290 to the Federal Reserve Bank of Minneapolis, but only if the commissioner enters into a data-sharing agreement with the Federal Reserve Bank of Minneapolis. The data is to be used only for the purpose of conducting and publishing economic research studies regarding the impact of minimum wage ordinances adopted by Minneapolis, St. Paul, and other Minnesota cities. Effective May 31, 2019.

Successor Liability. Minn. Stat. § 270C.57, subs. 1, 2, 3, and 4, were amended to add petroleum tax to the categories of tax types subject to successor liability. Effective for all transfers in bulk that take place after July 31, 2019.

Sales tax permits. Minn. Stat. § 297A.84 and § 297A.85 were amended to prevent a business from evading a sales tax liability by prohibiting the issuance of a new sales tax permit to a business or person that has an unpaid sales tax liability not under appeal and provides for cancellation with notice. Effective for permit applications filed after December 31, 2019.

Tax Court written orders. Updated the effective date for the change to Minn. Stat. § 271.08, subd. 1, enacted in 2017 Minn. Laws, 1st Spec. Sess., ch 1, art. 8, § 3, regarding the period of time to file post-trial motions. After June 30, 2019, all cases will have thirty days to file post-trial motions. Effective May 31, 2019.

Taxpayer assistance services. An uncodified session law appropriated \$400,000 in each of fiscal years 2020 and 2021 from the general fund for grants to nonprofit organizations to provide taxpayer assistance services for low-income, elderly, and disadvantaged Minnesota residents. Effective July 1, 2019. 2019 Minn. Laws, 1st Spec. Sess., ch. 10, art. 1, § 14.

An additional \$200,000 was appropriated in each of fiscal years 2020 and 2021 for such taxpayer assistance grants. Effective May 31, 2019. 2019 Minn. Laws, 1st Spec. Sess. ch. 6, art. 11, § 18.

Appropriation. An uncodified session law appropriated \$3 million in each of fiscal years 2020 and 2021 to the Commissioner of Revenue to administer the provisions of 2019 Minn. Laws, 1st Spec. Sess. ch. 6. Effective May 31, 2019.

State payments terminology; warrants. Technical changes made to substitute “payment” terminology for “warrant” throughout the statutes related to the process for making payments to individuals, local governments, creditors, and other entities owed money from state accounts. Effective July 1, 2019. 2019 Minn. Laws, 1st Spec. Sess., ch. 10, art. 3, §§ 1, 2, 4, 5, 7, 8, 10, 11, 13 to 40.

Repealer. Minn. Stat. § 270C.131 was repealed. This is a report to Explore Minnesota Tourism that will be developed through an inter-agency agreement and is no longer required to be referenced in statute. Effective May 31, 2019.