

# 2023 DATA PRACTICES LEGISLATIVE BULLETIN



Appeals, Legal Services, and Disclosure Division  
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St. Paul, MN 55146-2220

FINAL

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**Welfare Data.** Minn. Stat. § 13.46, subd. 2, was amended to clarify that welfare data is able to be disclosed to the Minnesota Department of Revenue to prepare the databases for reports required under Minn. Stat. § 270C.13 and 2008 Minn. Laws, chap. 366, art. 17, § 6. Effective May 25, 2023. 2023 Minn. Laws, Ch. 64, Art. 18 § 1.

**Disclosure to Commissioner of Human Services.** Minn. Stat. § 270B.14, subd. 1, was amended to add paragraph (k) to provide the Commissioner of Revenue the discretion to match and disclose, when requested by the Commissioner of Human Services and authorized in writing by the taxpayer, the following: business legal name or individual legal name, and the Minnesota tax identification number, federal Employer Identification Number, or Social Security number of the applicant under Minn. Stat. §§ 245A.04, subd.1, 245I.20, 245H.03, or license or certification holder. The matching may only be used by DHS to determine eligibility for provider grant programs and to facilitate the regulatory oversight of license and certification holders as it relates to ownership and public funds program integrity. The paragraph only applies if DHS and Revenue enter into an interagency agreement. Effective July 1, 2023. 2023 Minn. Laws, Ch. 64, Art. 8 § 62.

**Disclosure to MNSure Board.** Minn. Stat. § 270B.14 was amended to add a new subdivision 22, to provide the Commissioner of Revenue the discretion to disclose a return or return information to the MNSure Board, only to the extent necessary for potential eligibility and enrollment options under Minn. Stat. § 62V.13, if a taxpayer makes such a designation under Minn. Stat. § 290.433 on an income tax return filed with the department. Effective May 25, 2023. 2023 Minn. Laws, Ch. 70, Art. 16 § 16.

**Tax Incidence Study Report.** Minn. Stat. § 270C.13, subd. 1, was amended to allow the commissioner to request information from any state officer or agency for the Minnesota Department of Revenue's reports under Minn. Stat. § 270C.13. The state officer or agency shall provide the data requested to the extent permitted by law. Effective May 25, 2023. 2023 Minn. Laws, Ch. 64, Art. 18 § 2.

**Publication of tax preparers.** Minn. Stat. § 270C.446, subd. 2(a), was amended to require publication of a paid tax preparer who has been assessed a penalty in excess of \$1,000 for failing to provide a Preparer Tax Identification Number on returns they prepare and file for others. Effective for returns filed after December 31, 2023. 2023 Minn. Laws, Ch. 64, Art 18 § 3.

**Owner or managing agent to furnish rent certificate.** Minn. Stat. § 290A.19 was amended To allow the Commissioner, after consulting with affected representatives, to require owners and managing agents to e-file copies of certificates of rent paid (CRPs) issued to renters. The change supplements that authority by letting the Department require CRP issuers to submit their taxpayer identification number to the Department when e-filing the CRPs. Effective for refund claims based on rent paid in 2023 and thereafter. 2023 Minn. Laws, Ch. 64, Art 18 § 4.

**Background Check; Access to Federal Tax Information.** Minn. Stat. § 299C.76, subds. 1 and 2, were amended to address the feedback that the Minnesota Bureau of Criminal Apprehension received from the U.S. Department of Justice / FBI in order to satisfy the requirements under Pub. L. 92-544. Effective May 25, 2023. 2023 Minn. Laws, Ch. 64, Art. 18 §§ 5 and 6.

**Homestead Property Tax Burden Report.** 2008 Minn. Laws, chap. 366, art. 17, § 6, was amended to allow the commissioner to request information from any state officer or agency for purposes of the report. The state officer or agency shall provide the data requested to the extent permitted by law Effective May 25, 2023. 2023 Minn. Laws, Ch. 64, Art. 18 § 7.