

2023 DEPARTMENT OF REVENUE DATA PRACTICES BILL SUMMARY



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

SF2264

Section 1. Disclosure of Welfare Data. Amends Minn. Stat. § 13.46, subd. 2(a)(8), 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 the day following final enactment.

Section 2. Tax Incidence Study Report. Amends Minn. Stat. § 270C.13, subd. 1, 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 the day following final enactment.

Section 3. Publication of tax preparers. Amends § 270C.446, subd. 2(a), 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.

Section 4. Owner or managing agent to furnish rent certificate. Amends Minn. Stat. § 290A.19. The Department, after consulting with affected representatives, can 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.

Sections 5 and 6. Background Check; Access to Federal Tax Information. Amends Minn. Stat. § 299C.76, subds. 1 and 2, 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 the day following final enactment.

Section 7. Homestead Property Tax Burden Report. Amends 2008 Minn. Laws, chap. 366, art. 17, § 6, to allow the commissioner to request information from any state officer or agency. The state officer or agency shall provide the data requested to the extent permitted by law. Effective the day following final enactment.