

## S.F. No. 2264 – Data practices; Department of Revenue policy and technical changes bill

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### Overview

**S.F. 2264** is a Minnesota Department of Revenue (DOR) policy bill making changes to statutes governing data sharing or use.

### Summary

**Section 1** authorizes disclosure of welfare data to the DOR to prepare the databases for reports required under section 270C.13 (tax incidence reports) and 2008 Laws, chap. 366, art. 17, sec. 6 (tax study report). This section is effective the day following final enactment.

**Section 2** authorizes DOR to request and obtain, to the extent permitted by law, information from any state officer or agency to assist DOR in preparing tax incident reports. This section is effective the day following final enactment.

**Section 3** requires DOR to add to a current public list of tax preparers any tax preparer who has been assessed a penalty greater than \$1,000 for failing to provide a tax preparer tax identification number on returns they prepare and file for others. This section is effective for returns filed after December 31, 2023.

**Section 4** permits DOR to require the social security number and other identifying tax information of owners and managing agents who are required to furnish a certificate of rent paid. This section is effective for refund claims based on rent paid in 2023 and thereafter.

**Sections 5** and **6** make changes to the criminal history check request process with the Bureau of Criminal Apprehension. **Section 5** adds the attorney general to the definition of “requesting agency.” **Section 6** removes a requirement to obtain fingerprints for a national criminal history check for an agent of an independent contractor or vendor, and any other individual authorized to access federal

tax information by the requesting agency. These sections are effective the day following final enactment.

**Section 7** permits the commissioner to request information from any state officer or agency related to tax study reports. The state officer or agency shall provide the data requested to the extent permitted by law. This section is effective the day following final enactment.