## HOUSE RESEARCH

## - Bill Summary :

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**Subject:** Tax data

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## **Overview**

This bill modifies the tax data practice rules. It subjects state-collected data to the rules governing assessment data for income-producing properties and authorizes the Department of Revenue (DOR) to share data under certain circumstances with the Departments of Human Services (DHS), Natural Resources (DNR), and Transportation (MNDOT). These provisions are part of a DOR agency bill. All of the provisions are effective the day following final enactment.

## **Section**

- **Assessment data.** Adds state-collected data to the data practices act provision that governs data collected for income-producing properties.
- Income tax data; sharing with DHS. Extends DOR authority to share data with DHS for income verification to include the Medical Assistance program. Present law authority only applies to the MinnesotaCare program.
- Sales tax data; sharing with DNR and deputy registrars. Authorizes DOR to share sales tax data with DNR and deputy registrars (who register vehicles and collect the associated taxes and fees) under data practices agreements to permit verification that sales tax has been paid or an exemption applies to purchases of watercraft, snowmobiles, and all terrain vehicles.
- 4 Sales tax data; sharing with MNDOT. Authorizes DOR to share sales tax data with MNDOT under data practices agreements to permit verification that sales tax has been paid or an exemption applies on purchases of aircraft.