

1.1 A bill for an act

1.2 relating to taxation; disclosure of tax data to law enforcement authorities;  
1.3 amending Minnesota Statutes 2008, section 270B.14, subdivision 16.

1.4 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MINNESOTA:

1.5 Section 1. Minnesota Statutes 2008, section 270B.14, subdivision 16, is amended to  
1.6 read:

1.7 Subd. 16. **Disclosure to law enforcement authorities.** Under circumstances  
1.8 involving threat of death or physical injury to, or harassment of, any individual, the  
1.9 commissioner may disclose return information to the extent necessary to apprise  
1.10 appropriate federal, state, or local law enforcement authorities of such circumstances.  
1.11 For purposes of this subdivision, "harassment" is purposeful conduct directed at an  
1.12 individual and causing an individual to feel frightened, threatened, oppressed, persecuted,  
1.13 or intimidated. Data disclosed under this subdivision are classified under section 13.82  
1.14 once they are received by the law enforcement authority.

1.15 **EFFECTIVE DATE.** This section is effective the day following final enactment.