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State of Minnesota

HOUSE OF REPRESENTATIVES

NINETY-FOURTH SESSION

H. F. No. **2000**

03/06/2025 Authored by Norris and Davids
The bill was read for the first time and referred to the Committee on Taxes

1.1 A bill for an act
1.2 relating to taxation; making Tax Court interpretations of tax laws binding on the
1.3 commissioner of revenue; proposing coding for new law in Minnesota Statutes,
1.4 chapter 270C.

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

1.6 Section 1. **[270C.095] EFFECT OF TAX COURT OPINIONS.**

1.7 The commissioner is bound by and must comply with the Tax Court's interpretation of
1.8 the tax laws of this state until the interpretation is overturned by the supreme court. The
1.9 phrase "tax laws of this state" has the meaning provided in section 271.01, subdivision 5.

1.10 **EFFECTIVE DATE.** This section is effective for judgments by the Tax Court issued
1.11 the day following final enactment and thereafter.