

**SENATE  
STATE OF MINNESOTA  
NINETY-FIRST SESSION**

**S.F. No. 4137**

(SENATE AUTHORS: CHAMBERLAIN and Senjem)

**DATE**  
03/09/2020

**D-PG**  
5342 Introduction and first reading  
Referred to Taxes

**OFFICIAL STATUS**

1.1 A bill for an act  
1.2 relating to taxation; providing for the commissioner of revenue to be bound by  
1.3 Tax Court opinions; proposing coding for new law in Minnesota Statutes, chapter  
1.4 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 the Minnesota Tax Court's interpretation of the tax laws  
1.8 of this state unless the interpretation is overturned by the supreme court or the legislature.  
1.9 For purposes of this section, "tax laws of this state" has the meaning given in section 271.01,  
1.10 subdivision 5.

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