

**SENATE  
STATE OF MINNESOTA  
NINETIETH SESSION**

**S.F. No. 1392**

(SENATE AUTHORS: DZIEDZIC, Latz and Newman)

DATE  
02/23/2017

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OFFICIAL STATUS  
Introduction and first reading  
Referred to Judiciary and Public Safety Finance and Policy

1.1 A bill for an act  
1.2 relating to taxation; Tax Court; modifying the prohibition on representation;  
1.3 amending Minnesota Statutes 2016, section 271.18.  
1.4 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MINNESOTA:

1.5 Section 1. Minnesota Statutes 2016, section 271.18, is amended to read:

1.6 **271.18 EX-JUDGES NOT TO REPRESENT CLIENTS; EXCEPTION;**  
1.7 **VIOLATION.**

1.8 No judge or employee of the Tax Court, except referees appointed for the Small Claims  
1.9 Division, shall, within one year after the office or employment has terminated, act as counsel,  
1.10 attorney, or agent for a taxpayer in connection with any claim or proceeding pending in the  
1.11 department of revenue or in the Tax Court at the time of termination. No judge, referee, or  
1.12 employee shall, at any time after the termination of the office or employment, act as counsel,  
1.13 attorney, or agent in connection with any claim or proceeding of which the person terminated  
1.14 has knowledge which was acquired in the course of a term of office or employment in the  
1.15 Tax Court. Any violation of the provisions of this section shall be a gross misdemeanor.

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