

**3920.1200 CONTESTED CASE APPEAL.**

Subpart 1. **Scope.** A jurisdiction which has been notified that it is subject to a penalty may file an appeal to be decided as a contested case. A jurisdiction is not required to submit a reconsideration request or a request for suspension of penalty before filing a contested case appeal.

Subp. 2. **Initiating a contested case appeal.** To initiate a contested case appeal, the jurisdiction must submit written notice to the department within 30 days after the date of the penalty notice sent by the department.

Subp. 3. **No penalty pending appeal.** When it receives a contested case appeal notice, the department must notify the Department of Revenue that the appeal is pending. No penalty may be imposed while an appeal is pending.

Subp. 4. **Contested case procedure.** When it receives a contested case appeal notice, the department must initiate a contested case proceeding under Minnesota Statutes, sections 14.57 to 14.62.

**Statutory Authority:** *MS s 43A.04*

**History:** *17 SR 712*

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