

8610.0020 PRACTICE BEFORE TAX COURT BY NONRESIDENT LAWYERS.

Subpart 1. **Affidavit required.** A lawyer licensed to practice in the trial courts of a jurisdiction other than Minnesota may, in the discretion of the Tax Court, appear before the Tax Court if:

A. the nonresident lawyer files an affidavit with the Tax Court and serves the affidavit on opposing counsel at the time an appeal is filed under Minnesota Statutes, chapter 271, or at the time a petition is filed under Minnesota Statutes, chapter 278;

B. the affidavit establishes that the nonresident lawyer is familiar with and prepared and willing to follow Minnesota's:

- (1) Rules of Civil Procedure;
- (2) Rules of Evidence;
- (3) Rules of Professional Conduct;
- (4) Rules on Lawyers Professional Responsibility; and
- (5) Tax Court Rules of Procedure; and

C. the nonresident lawyer includes with the affidavit a certificate of good standing from the jurisdiction issuing the nonresident lawyer's license to practice law.

Subp. 2. **Motion to oppose; denial of privilege.** No later than 30 days before the first scheduled hearing on the matter, opposing counsel may move the Tax Court for a hearing to oppose the practice of the nonresident lawyer before the Tax Court. The opposing counsel has the burden of establishing cause to deny the nonresident lawyer the privilege of practicing before the Tax Court. This hearing may be conducted by telephone or remote technology. Failure of opposing counsel to respond within the specified time period waives opposing counsel's right to contest the nonresident lawyer's practice before the Tax Court. The Tax Court may, for cause, deny the nonresident lawyer the privilege of practicing before the Tax Court.

Subp. 3. **Subject to discipline; jurisdiction of courts.** A lawyer appearing pursuant to this part is subject to the disciplinary rules and regulations governing Minnesota lawyers and is subject to the jurisdiction of the Minnesota courts.

Statutory Authority: *MS s 271.06*

History: *21 SR 805; 48 SR 411*

Published Electronically: *January 30, 2024*