

8610.0120 HEARINGS.

Subpart 1. **Open to public.** Hearings before the tax court are open to the public. All findings and decisions of the tax court, after they have been filed with the court administrator, are a matter of public record.

Subp. 2. **Additional hearings.** If, after the holding of any hearings in any matter, the tax court finds the rights of the parties will be better served by the holding of a further hearing in the matter, the court may order a further hearing and provide notice to all parties to the proceeding.

Statutory Authority: *MS s 271.06*

History: *21 SR 805*

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