

**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*

**Published Electronically:** *January 30, 2024*