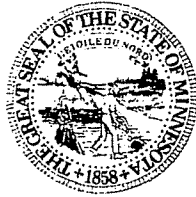


# Office of the Revisor of Statutes

## Administrative Rules



**TITLE:** Adopted Permanent Rules Relating to Revenue;  
Utilities

**AGENCY:** Department of Revenue

**MINNESOTA RULES:** Chapter 8100

STATE OF MINNESOTA  
DEPARTMENT OF STATE  
FILED

JUN 24 1987

*Jean Anderson Brown*  
Secretary of State

3:55 pm *JH*

APPROVED AS TO FORM AND LEGALITY

June 23 1987  
HUBERT H. HUMPHREY, III  
ATTORNEY GENERAL

BY *M. Cassady*  
SPECIAL ASSISTANT ATTORNEY GENERAL

The attached rules are approved for  
filing with the Secretary of State

*Janet C. Rahm*  
Janet C. Rahm  
Senior Assistant Revisor