

STATE OF MINNESOTA
OFFICE OF ADMINISTRATIVE HEARINGS
FOR THE MINNESOTA DEPARTMENT OF REVENUE

In the Matter of the Proposed
Amended Rule and Proposed Permanent
Rule Relating to Sales and Use Tax
on Automatic Data Processing and
Computer Software; Minnesota Rules,
part 8130, subparts .9700 and .9910.

ORDER OF THE
CHIEF ADMINISTRATIVE LAW JUDGE

WHEREAS, a hearing was held on March 29, 1993, before Howard L. Kaibel, Jr., an Administrative Law Judge of the Office of Administrative Hearings, on the above-entitled matter in compliance with the rule-making provisions of Minn. Stat. Ch. 14; and

WHEREAS, the Report of Administrative Law Judge made pursuant to Minn. Stat. § 14.50, was issued to the Minnesota Department of Revenue ("Department"); and

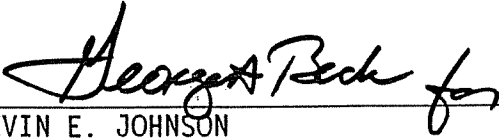
WHEREAS, the Department has now determined to adopt the rules; and

WHEREAS, the Department has submitted the rules to the Chief Administrative Law Judge for review pursuant to Minn. Stat. §§ 14.16, 14.51, and Minn. Rule 1400.1200; and

WHEREAS, the Chief Administrative Law Judge finds that the final proposed rules are not substantially different from those proposed at the public hearing and that the Department has cured the defects in the rules as required.

NOW, THEREFORE, upon receipt of this Order, the Department has the responsibility of filing the rules with the Secretary of State and publishing the adoption of the rules in the State Register in accordance with Minn. Stat. § 14.18.

Dated: July 30, 1993.



KEVIN E. JOHNSON
Chief Administrative Law Judge