

STATE OF MINNESOTA
OFFICE OF ADMINISTRATIVE HEARINGS

In the Matter of the Proposed Repeal of
Obsolete Rules of the Department of
Revenue Governing Gross Income
Exclusion for Nonresident Military Service

**ORDER ON REVIEW OF RULES
UNDER MINN. STAT. § 14.3895**

This matter came before Administrative Law Judge Jim Mortenson upon the Department of Revenue's (Department) request for a legal review of its proposed repeal of an obsolete rule pursuant to Minn. Stat. § 14.3895 (2020).

On July 9, 2021, the Department filed with the Office of Administrative Hearings a request for review of the form and legality of its repeal of an obsolete rule – Minn. R. 8002.0200, subp. 4 - concerning the gross income exclusion for nonresident members of the United States Military performing military or naval services within Minnesota. The Department included all required documentation and explanation in support of the repeal.

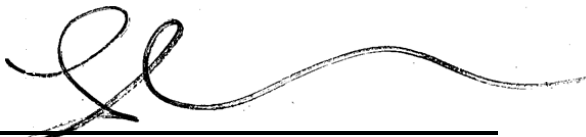
Upon review, the Administrative Law Judge finds that all procedural requirements were met and that all notice was providing, including the notice required by the Notice Plan approved by the Judge on April 5, 2021.

Therefore, based upon review of the written submissions and all of the documents in the rulemaking record,

IT IS HEREBY ORDERED THAT:

The proposed repeal of Minn. R. 8002.0200, subp. 4, is **APPROVED** as to form and legality, and the Department may publish the final rule in the *State Register*.

Dated: July 19, 2021



JIM MORTENSON
Administrative Law Judge