STATE OF MINNESOTA
OFFICE OF ADMINISTRATIVE HEARINGS

Proposed Exempt Rules of the Minnesota Department of Revenue Relating to Modernization of Terminology (Minn. R. 8001.0300, subp. 2; 8038.0100, subps. 4, 6, 8; 8093.0200, subps. 1, 1a, 2; 8130.6400, subps. 1, 3; 8130.6600; 8130.8100, subp. 2; 8160.0500, subp. 1)

**ORDER ON REVIEW
OF RULES UNDER
MINN. STAT. § 14.388
AND MINN. R. 1400.2400**

This matter came before Administrative Law Judge Ann C. O'Reilly upon the application of the Minnesota Department of Revenue (Department) for a legal review under Minn. Stat. § 14.388 (2020) and Minn. R. 1400.2400 (2021).

On February 22, 2022, the Department filed documents with the Office of Administrative Hearings seeking review and approval of the above-entitled rules under Minn. Stat. § 14.388 and Minn. R. 1400.2400. The submissions were supplemented with a Certificate of Mailing, Certificate of Accuracy of Mailing List, and evidence of compliance with Minn. Stat. § 16E.07, subd. 3 (2020), that same day.

There were no written comments received by the Office of Administrative Hearings. The deadline for filing comments expired on March 1, 2022.

Based upon a review of the written submissions by the Department,

IT IS HEREBY DETERMINED THAT:

1.   The rules were adopted in compliance with the legal and procedural requirements of Minnesota Statutes, Chapter 14 (2020), and Minnesota Rules, Chapter 1400 (2021).

2.   Under Minn. Stat. § 14.388, the Department has the statutory authority to adopt these proposed rules using the "good cause exemption" to the rulemaking process. Specifically, the Department's authority rests in Minn. Stat. § 14.388, subd. 1 (3) and (4).

3.   The Department has complied with the notice requirements of Minn. Stat. § 14.388, subd. 2.

4.   The proposed rule amendments comply with the standards of Minn. R. 1400.2100, items A and D to G (2021) and Minn. R. 1400.2400.

IT IS HEREBY ORDERED THAT:

The adopted rules are **APPROVED**.

Dated: March 4, 2022

ANN C. O'REILLY
Administrative Law Judge