

March 2, 2023

VIA EFILING ONLY

Erik Zercher
Minnesota Department of Revenue
600 N Roberts St
Saint Paul, MN 55146
erik.zercher@state.mn.us

**Re: *In the Matter of the Amendments to Rules for Domicile
Considerations, Minnesota Rules, Part 8001.0300 R-4772
OAH 21-9032-38934; Revisor R-4772***

Dear Mr. Zercher:

Enclosed herewith and served upon you by mail is the **ORDER ON REVIEW OF RULES UNDER MINN. STAT. § 14.388 AND MINN. R. 1400.2400** in the above-entitled matter. The amendments to the rule parts are exempt from the rulemaking requirements of Minn. R. ch. 1400 (2021) pursuant to the good cause exemption in Minn. Stat. § 14.388, subd. 3 (2022).

With the approval of the adopted rules, the Office of Administrative Hearings has closed this file and is returning the rule record to the Department so that the Department can maintain the official rulemaking record in this matter as required by Minn. Stat. § 14.365 (2022). Upon submission to the Office of Administrative Hearings of the Department's signed order approving the rules, the Office of Administrative Hearings will file the rules with the Secretary of State. The Department's next step is to arrange for publication of the proposed amendments in the State Register as required by Minn. Stat. § 14.388, subd. 1 (2022).

If you have any questions regarding this matter, please contact William Moore at (651) 361-7893, william.t.moore@state.mn.us or via facsimile at (651) 539-0310.

Sincerely,



NICHOLE HELMUELLER
Legal Assistant

Enclosure

cc: Legislative Coordinating Commission
Ryan Inman

STATE OF MINNESOTA
OFFICE OF ADMINISTRATIVE HEARINGS

In the Matter of the Amendments to Rules
for Domicile Considerations, Minnesota
Rules, Part 8001.0300 R-4772

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

This matter came before Administrative Law Judge Kimberly Middendorf upon the application of the Minnesota Department of Revenue (Department) for a legal review under Minn. Stat. § 14.388 (2022).

On February 21, 2023, 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 (2021).

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 procedural requirements of Minnesota Statutes, Chapter 14 (2022), and Minnesota Rules, Chapter 1400 (2021).

2. Pursuant to Minn. Stat. §§ 14.388, subd. 1 (3), (4); 270C.06 (2022), the Department has the statutory authority to adopt these proposed rules using the exempt rulemaking process.

IT IS HEREBY ORDERED THAT:

The adopted rules are **APPROVED**.

Dated: March 2, 2023


KIMBERLY MIDDENDORF
Administrative Law Judge