

STATE OF MINNESOTA
OFFICE OF ADMINISTRATIVE HEARINGS

In the Matter of the Proposed Exempt
Rules Relating to Repeated Failure to Pay
Taxes

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

This matter came before Administrative Law Judge Jessica A. Palmer-Denig upon the request of the Minnesota Department of Revenue (Department) for a legal review of the Department's proposed amendment of Minn. R. 8175.0100, subp. 1 (2023), pursuant to Minn. Stat. § 14.388 (2024) and Minn. R. 1400.2400 (2023). The Department filed the required documents seeking review and approval of the proposed rule amendments on March 13, 2025.¹ The public comment period closed on March 19, 2025, and no comments from the public were received.

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

IT IS HEREBY DETERMINED THAT:

1. The Department has the statutory authority to adopt the rule using the good cause exempt rulemaking process pursuant to Minn. Stat. § 14.388, subd. 1(3) and (4).
2. The rule amendments comply with the procedural requirements of Minn. Stat. §§ 14.386(a)(1)-(4), .388 (2024), and Minn. R. 1400.2100 A, D-G, .2400 (2023).

IT IS HEREBY ORDERED THAT:

1. The rule is **APPROVED**.
2. The Department shall amend its Order Adopting Amendment of Rules to note that no public comments were received, and that the rule was approved as of the date of this Order.

Dated: March 21, 2025


JESSICA A. PALMER-DENIG
Administrative Law Judge

¹ The Department issued notice of its submission of the rules on March 12, 2025, but due to a technical difficulty, the rules were not submitted to the Office of Administrative Hearings until March 13, 2025. Under Minn. Stat. § 14.388, subd. 2, public notice is to be provided no later than the date the agency submits the rule to the Office of Administrative Hearings, so the Department's notice was timely.
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