

October 3, 2024

VIA EFILING ONLY

James G. Jordan
Attorney at Law
Minnesota Department of Revenue
600 N Robert St
Saint Paul, MN 55101
jim.jordan@state.mn.us

Re: *In the Matter of the Possible Amendments to the Department of Revenue Rules Governing Petroleum Tax Refunds for Power Take-Off Units or Auxiliary Engines, Minnesota Rules, Part 8125.1301*
OA# 23-9032-39775; Revisor R-04840

Dear James G. Jordan:

Enclosed herewith and served upon you is the **ORDER ON REVIEW OF RULES UNDER MINN. STAT. § 14.26** in the above-entitled matter. The Administrative Law Judge has determined there are no negative findings in these rules.

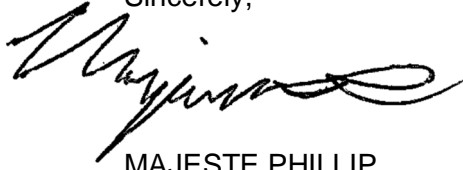
The Office of Administrative Hearings has closed this file and is returning the rule record so that the Minnesota Department of Revenue can maintain the official rulemaking record in this matter as required by Minn. Stat. § 14.365. Please ensure that the agency's signed order adopting the rules is filed with our office. The Office of Administrative Hearings will request the finalized rules from the Revisor's office following receipt of that order. Our office will then file the adopted rules with the Secretary of State, who will forward one copy to the Revisor of Statutes, one copy to the Governor, and one to the agency for its rulemaking record. The Department will then receive from the Revisor's office three copies of the Notice of Adoption of the rules.

The Department's next step is to arrange for publication of the Notice of Adoption in the State Register. Two copies of the Notice of Adoption provided by the Revisor's office should be submitted to the State Register for publication. A permanent rule without a hearing does not become effective until five working days after a Notice of Adoption is published in the State Register in accordance with Minn. Stat. § 14.27.

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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,

A handwritten signature in black ink, appearing to read 'Majeste', with a stylized flourish extending to the right.

MAJESTE PHILLIP
Legal Assistant

Enclosure

cc: Legislative Coordinating Commission
Revisor of Statutes

STATE OF MINNESOTA
OFFICE OF ADMINISTRATIVE HEARINGS

In the Matter of the Possible Amendments
to Department of Revenue Rules
Governing Petroleum Tax Refunds for
Power Take-Off Units or Auxiliary Engines,
Minnesota Rules, Part 8125.1301

**ORDER ON REVIEW OF
RULES UNDER
MINN. STAT. § 14.26**

The Minnesota Department of Revenue (Department) is seeking review and approval of the above-entitled rules, which were adopted by the Department without a hearing pursuant to Minn. Stat. § 14.26 (2024). On September 24, 2024, the Office of Administrative Hearings received the documents that must be filed by the Department under Minn. Stat. § 14.26 and Minn. R. 1400.2310 (2023).

Based upon a review of the written submissions and filings, Minnesota Statutes, Minnesota Rules, and for the reasons in the Memorandum that follows,


IT IS HEREBY DETERMINED THAT:

1. The Department has the statutory authority to adopt the rules.
2. The rules were adopted in compliance with the procedural requirements of Minn. Stat. §§ 14.001-.69 (2024) and Minn. R. 1400.2000-.2310 (2023).
3. The record demonstrates the rules are needed and reasonable.

IT IS HEREBY ORDERED THAT:

The rules are **APPROVED**.

Dated: October 3, 2024


SUZANNE TODNEM
Administrative Law Judge