

**270C.38 NOTICE OF DETERMINATION OR ACTION OF THE COMMISSIONER.**

Subdivision 1. **Sufficient notice.** (a) If no method of notification of a written determination or action of the commissioner is otherwise specifically provided for by law, notice of the determination or action sent postage prepaid by United States mail to the taxpayer or other person affected by the determination or action at the taxpayer's or person's last known address, is sufficient. If the taxpayer or person being notified is deceased or is under a legal disability, or, in the case of a corporation being notified that has terminated its existence, notice to the last known address of the taxpayer, person, or corporation is sufficient, unless the department has been provided with a new address by a party authorized to receive notices from the commissioner.

(b) If a taxpayer or other person agrees to accept notification by electronic means, notice of a determination or action of the commissioner sent by electronic mail to the taxpayer's or person's last known electronic mailing address as provided for in section 325L.08 is sufficient.

(c) Notice of a determination or action of the commissioner is sufficient if it is sent on or before the notice date designated by the commissioner on the notice.

Subd. 2. **Service of notice by mail.** Notwithstanding any other law to the contrary, the commissioner, if required to serve notices by registered or certified mail, may choose to make such service by regular mail, retaining a record of adequate proof of such service.

**History:** 2005 c 151 art 1 s 44; 2013 c 143 art 18 s 2; 1Sp2017 c 1 art 16 s 10