271.04 HEARINGS; VENUE.

Subdivision 1. **Generally.** The Tax Court shall hold hearings and meetings as may be prescribed by the rules of the Tax Court. The principal office of the Tax Court shall be in Saint Paul, but it shall hold hearings at any other place within the state, so that taxpayers may appear before the court with as little inconvenience and expense to the taxpayer as is practicable. The Tax Court shall be allowed to use the district court court room in all of the counties. The administrator of the Tax Court shall consult with the court administrator of the district court involved before a schedule of court room to be used by the Tax Court is established. Each Tax Court judge may hear and decide cases. Upon petition by a party to a case, or upon a motion by a Tax Court judge, and approval by a majority of the Tax Court, a case may be tried before the entire Tax Court. When an appeal is taken by a resident taxpayer from an order of the commissioner, not involving property taxes, venue for the case shall be, at the election of the taxpayer, in Ramsey County or in the district court judicial district in which the taxpayer resides. Venue shall be in Ramsey County for an appeal taken by a nonresident taxpayer from an order of the commissioner. Venue for all other cases arising under the tax laws of the state shall be in the same judicial district as if the case was being tried in district court.

Subd. 2. MS 1991 Supp [Repealed, 1992 c 511 art 2 s 60]

History: *(2362-13) 1939 c 431 art 6 s 13; 1965 c 698 s 3; 1976 c 134 s 78; 1977 c 307 s 6; 1978 c 672 s 3; 1989 c 324 s 10; 1991 c 291 art 1 s 8*