

2016 MISCELLANEOUS LEGISLATIVE BULLETIN

(2016 Regular Session)



Appeals and Legal Services Division
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January 5, 2017

Rulemaking; Tax Court. Minn. Stat. § 14.03, subd. 1, was amended to delete obsolete language that had provided that the rulemaking provisions of chapter 14 do not apply to the Tax Court. [Originally, the deleted language in Minn. Stat. § 14.03, subd. 1, was enacted, as well as an amendment to Minn. Stat. § 14.02, subd. 2, that excluded the Tax Court from the definition of “agency,” because Minn. Stat. § 271.06, subd. 7, contained its own rulemaking requirements and specifically exempted the Tax Court from the MAPA rulemaking requirements. In 1989, the specific rulemaking authority of § 271.06, subd. 7, was revoked, replaced by the current language that provides the Tax Court may adopt rules under chapter 14 (which it did in 1997).] Effective August 1, 2016. 2016 Minn. Laws, ch. 158, art. 1, § 8.

Transfer-on-death title to watercraft. Minn. Stat. § 86B.841 was enacted to allow a natural person to title a watercraft in transfer-on-death (TOD) form by designating a beneficiary to receive the watercraft upon their death. Subdivision 5(b) explicitly provides that a state tax lien filed pursuant to Minn. Stat. § 270C.63 remains attached to the watercraft when the designated beneficiary takes ownership – until the lien is released or the beneficiary sells or transfers it to a person who had no actual notice or knowledge of the lien – if the decedent’s estate has insufficient assets to satisfy the decedent’s tax debt. Effective July 1, 2016. 2016 Minn. Laws, ch. 189, art. 3, § 27.

Tax Court rules; stenographic reports. Minn. Stat. § 271.06, subd. 7, was amended to delete obsolete language regarding tax court rules promulgated in 1989, given they were superseded by rules in 1997; and Minn. Stat. § 271.07 was amended to delete an incorrect cite concerning the cost of stenographic reports and transcripts. Effective August 1, 2016. 2016 Minn. Laws, ch. 158, art. 1, §§ 154 and 155.

Terminology. Minn. Stat. § 289A.55, subd. 6, was amended via revisor instructions to replace the words “the department” with the words “the commissioner.” Effective August 1, 2016. 2016 Minn. Laws, ch. 158, art. 1, § 214, subd. 1.

Tax system management appropriation. The commissioner of revenue is appropriated \$1,333,000 for fiscal year 2017 to aid the Department of Revenue in combatting tax refund fraud. Of that total, \$500,000 is for tax refund fraud protection software and services, and \$833,000 is for technology, audit, fraud staff, communication and outreach. The funding base for the appropriation in fiscal year 2018 is \$1,506,000, and the funding base for fiscal year 2019 is \$1,506,000. Effective July 1, 2016. 2016 Minn. Laws, ch. 189, art. 13, § 4.