

**Minnesota Department of Revenue**

**ORDER ADOPTING RULES**

**Repeal of Obsolete Rules Governing Minnesota Gross Income for Individuals Who are Part-Year Residents or Nonresidents of Minnesota, Minnesota Rules, 8002.0200, subpart 4; Revisor's ID Number R-04619; OAH 5-9032-37418**

**BACKGROUND INFORMATION**

1. The rules repealed by this order are obsolete and were identified in the Department of Revenue's annual obsolete rules report dated December 1, 2020 under Minnesota Statutes section 14.05 subd. 5.

2. The Department of Revenue has complied with all notice and procedural requirements in Minnesota Statutes, chapter 14, Minnesota Rules, chapter 1400, and other applicable law.

3. The agency received no written comments and submissions on the rules. No persons requested a public hearing. Therefore, there are not 25 or more requests for a public hearing. The agency received no requests for notice of submission to the Office of Administrative Hearings.

4. No changes were made between the proposed rules and the adopted rules.


5. The rules are obsolete, unnecessary, or duplicative.

**ORDER**

The above-named rules, in the form published in the State Register on April 26, 2021, are adopted under my authority in Statutes, section 270C.06, which provides that the Commissioner of Revenue shall "make, publish, and distribute rules for the administration and enforcement of...state tax laws." Also, Statutes, section 14.3895 allows an agency to repeal obsolete rules using the process for repealing obsolete rules. Under these statutes, the Commissioner of Revenue has the necessary statutory authority to repeal this rule subpart.

July 16, 2021

Date



Robert A. Doty, Commissioner  
Department of Revenue

1.1 **Department of Revenue**

1.2 **Adopted Exempt Permanent Rules Related to Gross Income Exclusion for Nonresident**  
1.3 **Military Service**

1.4 The rules proposed and published at State Register, Volume 45, Number 43, pages  
1.5 1157-1158, April 26, 2021 (45 SR 1157), are adopted as proposed.