

## Minnesota Department of Revenue

### NOTICE OF PUBLIC HEARING DATE CHANGE

**Proposed Rule Governing Sales and Use Tax Consolidated Returns and Recordkeeping; Repealing Minnesota Rules, part 8130.7500, Subparts 3, 6, and 8 and Replacing with Minnesota Rules, Part 8130.7501; Revisor's ID: R-04537; OAH docket number 60-9032-37244.**

**Dual Notice.** On September 27, 2021, the Department of Revenue (Department or Agency) published in the State Register a Dual Notice announcing the Department planned to adopt rules without a public hearing unless 25 or more persons submitted written requests for a hearing (see the Monday, September 27, 2021, Volume 46 Number 13 edition of the State Register at 46 SR 316). The deadline for submitting public comments and requests for a hearing, which was corrected by an Errata Notice published in the State Register on October 4, 2021 (see the Monday, October 4, 2021, Volume 46 Number 14 edition of the State Register at 46 SR 347), expired on November 5, 2021. Because 25 or more requests for hearing were received by the November 5, 2021 deadline, the Department is now required to hold a hearing unless a sufficient number of hearing request withdrawals are received. See paragraph below titled "Cancellation of Hearing if Hearing Requests Are Withdrawn" for more detail about possible cancellation of the hearing.

**Public Hearing Date Change.** The Department intends to adopt rules after a virtual public hearing following procedures in the rules of the Office of Administrative Hearings, *Minnesota Rules*, parts 1400.2200 to 1400.2240, and the Administrative Procedure Act, *Minnesota Statutes*, sections 14.131 to 14.20. The Department is using this notice to announce that the virtual hearing, which was previously scheduled for January 4, 2022, **will instead take place at 9:30 a.m. on Thursday, February 17, 2022.** You can participate in the February 17, 2022 virtual hearing, which will be conducted by the administrative law judge, via WebEx by using this link:

<https://minnesota.webex.com/minnesota/j.php?MTID=mc6d1849133cbfcc3682a9afdaf0168b2>

Note that at least a week before the February 17, 2022 hearing, the same WebEx link will be available on the Department's website (<https://www.revenue.state.mn.us/minnesota-administrative-rules>). All interested or affected persons will have an opportunity to participate in the hearing process by submitting either oral or written data, statements, or arguments. Statements may be submitted without appearing at the hearing. See the "Public Comment" section of this Notice for more information about how to provide public comment in connection with the hearing.

**Cancellation of Hearing if Hearing Requests Are Withdrawn.** If enough hearing requests are withdrawn prior to the hearing to reduce the number below 25, the Department will cancel the hearing. If the Department cancels the hearing, it must provide a written cancellation notice to all persons who requested a hearing, explain the actions the Agency took or will take that affected or may have affected the decision of hearing requesters to withdraw their requests, and ask that any written comments on this action be submitted to the Department within five days.

The Department will then submit the notice of cancellation and any written comments regarding the cancellation to the administrative law judge so the judge can determine whether cancellation of the hearing was appropriate. (Note that if the hearing is cancelled, it must be cancelled at least three days prior to the February 17, 2022 hearing date.)

**Administrative Law Judge.** Administrative Law Judge James E. LaFave will conduct the hearing. The judge can be reached at the Office of Administrative Hearings, 600 North Robert Street, P.O. Box 64620, Saint Paul, Minnesota 55164-0620, telephone (651) 361-7875, and fax (651) 539-0310. The rule hearing procedure is governed by *Minnesota Statutes*, sections 14.131 to 14.20, and by the rules of the Office of Administrative Hearings, *Minnesota Rules*, parts 1400.2000 to 1400.2240. You should direct questions about rule hearing procedures to the administrative law judge.

**Subject of Rules, Statutory Authority, and Agency Contact Person.** The proposed rules address sales and use tax consolidated returns and recordkeeping, and would replace *Minnesota Rules*, part 8130.7500, subparts 3, 6, and 8 with a new rule at *Minnesota Rules*, part 8130.7501. The statutory authority to adopt the rules is *Minnesota Statutes*, sections 296 and 297A.77, subdivision 5. The proposed rules appear in the Monday, September 27, 2021, Volume 46 Number 13 edition of the State Register at 46 SR 316. The Agency contact person:

Jim Jordan

Appeals and Legal Services Division

Minnesota Department of Revenue

600 North Robert Street

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St. Paul, MN 55146

*jim.jordan@state.mn.us*

**Statement of Need and Reasonableness.** The statement of need and reasonableness contains a summary of the justification for the proposed rules, including a description of who will be affected by the proposed rules and an estimate of the probable cost of the proposed rules. You may obtain a copy for the cost of reproduction by contacting the Agency contact person. You may also access the statement on the Department's website (<https://www.revenue.state.mn.us/minnesota-administrative-rules>).

**Public Comment.** All interested or affected persons, including representatives of associations and other interested groups, will have an opportunity to participate in the hearing process by providing public comment. Public comment, whether in support or in opposition to some or all of the proposed rule, is encouraged. Comments must be provided directly to the administrative law judge either orally at the hearing or in writing at any time before the close of the hearing

record. **Submit written comments to the administrative law judge at the address above or via the Office of Administrative Hearings Rulemaking eComments website** (<https://minnesotaoah.granicusideas.com/discussions>). All evidence you present should relate to the proposed rules. You may also submit written material to the administrative law judge to be recorded in the hearing record for five working days after the public hearing ends. At the hearing the administrative law judge may order this five-day comment period extended for a longer period, but for no more than 20 calendar days. Following the comment period, there is a five-working-day rebuttal period during which the Department and any interested person may respond in writing to any new information submitted. No one may submit additional evidence during the five-day rebuttal period. The Office of Administrative Hearings must receive all comments and responses submitted to the administrative law judge no later than 4:30 p.m. on the due date. All comments or responses received are public and will be available for review at the Office of Administrative Hearings.

The Agency requests that any person submitting written views or data to the administrative law judge before the hearing or during the comment or rebuttal period also submit a copy of the written views or data to the Agency contact person at the address stated above.

**Alternative Format/Accommodation.** Upon request, this information can be made available in an alternative format, such as large print, braille, or audio. To make such a request or if you need an accommodation to make this hearing accessible, please contact the Agency contact person by Tuesday, February 1, 2022, using the contact information listed above.

**Modifications.** The Department may modify the proposed rules as a result of the rule hearing process. It must support modifications by data and views presented during the hearing process. The adopted rules may not be substantially different than these proposed rules, unless the Agency follows the procedure under *Minnesota Rules*, part 1400.2110. If the proposed rules affect you in any way, the Agency encourages you to participate.

**Adoption Procedure after the Hearing.** After the close of the hearing record, the administrative law judge will issue a report on the proposed rules. You may ask to be notified of the date when the judge's report will become available, and can make this request at the hearing or in writing to the administrative law judge. You may also ask to be notified of the date that the Department adopts the rules and files them with the Secretary of State, or ask to register with the Department to receive notice of future rule proceedings. You may make these requests at the hearing or in writing to the Agency contact person stated above.

**Adoption Procedure if No Hearing.** If no hearing is required, the Department may adopt the rules after the comment period and after the Department submits the rules and supporting documents to the Office of Administrative Hearings for a legal review. To receive notice of when the rules are submitted to the Office of Administrative Hearings for review, to receive a copy of the adopted rules, or to register with the Department to receive notice of future rule proceedings, submit your request to the Agency contact person (see above).

**Lobbyist Registration.** *Minnesota Statutes*, chapter 10A, requires each lobbyist to register with the State Campaign Finance and Public Disclosure Board. You should direct questions regarding

this requirement to the Campaign Finance and Public Disclosure Board at: Suite #190, Centennial Building, 658 Cedar Street, St. Paul, Minnesota 55155, telephone (651) 539-1180 or 1-800-657-3889.

**Order.** I order that the rulemaking hearing be held at the date, time, and location listed above.

December 15, 2021

Robert A. Doty, Commissioner  
Department of Revenue