

Minnesota Department of Revenue

NOTICE OF SUBMISSION OF RULES PROPOSED FOR ADOPTION WITHOUT A PUBLIC HEARING TO THE OFFICE OF ADMINISTRATIVE HEARINGS

Amendments to Rules Relating to Modernizing Certain Terminology in Revenue Rules, Minnesota Rules, parts 8001.0300, subpart 2; 8038.0100, subparts 4, 6, and 8; 8093.0200, subparts 1, 1a, and 2; 8130.6400, subparts 1 and 3; 8130.6600; 8130.8100, subpart 2; and 8160.0500, subpart 1; Revisor's ID Number R-04653

TO: ALL INTERESTED PERSONS

In accordance with Minnesota Statutes, section 14.388, subdivision 2, this Notice is being sent to all persons who have registered their name with the agency under Minnesota Statutes, section 14.14, subdivision 1a. This notice is also posted on the website of the [Minnesota Department of Revenue](http://www.revenue.state.mn.us).

The Department is using the good cause exemption process under Minnesota Statutes, section 14.388, subd. 1, clause (3) and (4), as authority for proposing the rule amendments cited above.

PLEASE TAKE NOTICE that the above-cited rules proposed for adoption will be submitted to the Office of Administrative Hearings on the date of this notice, February 22, 2022. A copy of the rule modification is attached to this notice.

Also attached is the "Findings & Statement of Supporting Reasons," which explain why the amendments qualify for the good cause exemption from rulemaking. The same "Findings and Statement of Supporting Reasons" was incorporated by reference into the Commissioner's proposed order, which was submitted to the Office of Administrative Hearings.

All interested persons have five business days after the date of this notice to submit comments to the Office of Administrative Hearings via its eComments website at <https://minnesotaoah.granicusideas.com/discussions> or 600 North Robert Street, P.O. Box 64620, St. Paul, Minnesota 55164-64620.

The agency contact person is: Grant McColley, Department of Revenue, 600 N. Robert St., St. Paul, Minnesota 55155-64620, telephone (651) 556-4942, email Grant.McColley@state.mn.us. For special accommodation you may contact agency contact person named above. Questions concerning the rules should be directed to the agency contact person.

Signed by: Grant McColley, Legal Analyst, Minnesota Department of Revenue, Appeals and Legal Services Division