

**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 Governing Sales and Use Tax on Property Brought into Minnesota, Minnesota Rules, part 8130.4300, subpart 1; Revisor's ID Number R-D4831.**

TO: ALL INTERESTED PERSONS

In accordance with Minnesota Statutes, section 14.388, subdivision 2, this Notice is being sent to all persons who registered with the agency under Minnesota Statutes, section 14.14, subdivision 1a. This notice is also posted on the Department of Revenue ("Department") website.

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

PLEASE TAKE NOTICE that the proposed rule amendments will be submitted to the Office of Administrative Hearings on the date of this notice, Monday, January 29, 2024. A copy of the proposed changes is attached to this notice.

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

This notice, and all attachments, can also be found on the Department's website: <https://www.revenue.state.mn.us/minnesota-administrative-rules>. Persons wanting a paper copy of these documents should contact the Agency Contact Person (see below).

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 via its mailing address at 600 N. Robert Street, P.O. Box 64620, St. Paul, MN 55164-64620. To be considered, comments must be received by Office of Administrative Hearings no later than 4:30 p.m. on Monday, February 5, 2024.

The agency contact person is Jim Jordan, Attorney, Department of Revenue, 600 N. Robert St., St. Paul, MN 55146-2220, (651) 556-4080, [jim.jordan@state.mn.us](mailto:jim.jordan@state.mn.us). Please contact Mr. Jordan with questions about this proposed rulemaking or for a special accommodation.

Signed by: Jim Jordan, Attorney, Appeals, Legal Services, and Disclosure Division  
January 29, 2024