

STATE OF MINNESOTA
DEPARTMENT OF REVENUE

**In the Matter of the Proposed
Adoption Without a Public Hearing
of the Rule Governing Revenue
Recapture Identifying Information**

**STATEMENT OF NEED
AND REASONABLENESS**

This document has been prepared to establish the statutory authority, need for, and reasonableness of the proposed rule. It is submitted pursuant to Minnesota Statutes, section 14.23 and Minnesota Rules, part 2010.0700 requiring a statement of need and reasonableness.

Authority to Adopt Rules.

Minnesota Statutes, section 270A.04, subdivision 3 authorizes the Commissioner of Revenue to promulgate rules requiring agencies making Revenue Recapture claims to furnish identifying information in addition to the information required by statute, which is the name and social security number of the debtor.

Minnesota Rules, part 8170.0200.

By requiring the claimant agency to furnish the items listed in the rule, the Department can match the information furnished with the information in the Department's records. Then, in the case of a common name, for example, the Department will be able to verify that the debtor identified by the claimant agency and the taxpayer whose refund is being remitted to the agency under the Revenue Recapture program are one and the same.