



January 11, 2019

**Sent via Email**

Senator Roger Chamberlain  
Senate Tax Committee, Chair

Representative Paul Marquart,  
House Tax Committee, Chair

Senator Ann Rest  
Senate Tax Committee, Ranking Minority

Representative Greg Davids, House  
Tax Committee, GOP Lead

Senator Julie Rosen  
Senate Finance Committee, Chair

Representative Rep. Diane Loeffler,  
House Property and Local Tax  
Division, Chair

Senator Richard Cohen  
Senate Finance Committee, Ranking Minority

Representative Jerry Hertaus,  
House Property and Local Tax  
Division, GOP Lead

Senator Mary Kiffmeyer  
Senate Government Finance and  
Policy and Elections, Chair

Representative Rep. Michael V. Nelson,  
House State Government Finance Division,  
Chair

Senator Jim Carlson Senate Government  
Finance and Policy and Elections, Ranking  
Minority

Representative Tony Albright, House State  
Government Finance Division, GOP Lead

**Subject: Annual Submission of Rulemaking Docket and Official Rulemaking Record, as  
Required by Minnesota Statutes, Section 14.116(a)**

Dear Legislators:

In 2012 the Legislature amended Minnesota Statutes, section 14.116 to include the following requirement:

“(a) By January 15 each year, each agency must submit its rulemaking docket maintained under section 14.366 and the official rulemaking record required under section 14.365 for any rule adopted during the preceding calendar year, to the chairs and ranking minority members of the legislative policy and budget committees with jurisdiction over the subject matter of the proposed rule.”

Accordingly, the Department submits the following:

- R-04375, a potential Board of Assessors rule regarding “Licensure, Education, Trainee Registration, Record Retention, and Reinstatement.” The Department issued a Request for Comment in the Minnesota State Register on January 17, 2017. The Board of Assessors submitted a Dual Notice of Intent to Adopt their proposed rules on November 19, 2018. The public comment period closed on December 20, 2018, and no hearings were requested. The Board will submit the rule for adoption without a hearing to the Office of Administrative Hearings for approval in January 2019.
- R-04459, a potential amendment to Minnesota Rules 8130.9910 to “update the scope of the computer software rule to better align with statutory changes made by the Legislature to conform with the Streamlined Sales Tax Agreement, recent court interpretation of the statutory changes, and new technological advances for computer software.” The Department issued a Request for Comment in the Minnesota State Register on December 26, 2017. The Request for Comment closed on February 26, 2018. The Department then appointed an advisory committee of software and sales tax industry experts. The advisory committee met five times in 2018. The Department of Revenue is now drafting the proposed rule amendment and statement of need and reasonableness. The Department does not have a set timeframe for when it will submit its Notice of Intent to Adopt the rule amendment.
- R-4460, an amendment to Minnesota Rule 8019.0405 to update the language of subparts 2(B) and 2(C), as well as repeal subpart 9, in order to conform with statutory changes made to Minn. Stat. 289A.08 in 2009 and Minn. Stat. 290.17 in 2013. The Department moved to amend these rules under the Good Cause Exempt authority outlined in Minn. Stat. 14.388. On December 20, 2018, the Office of Administrative Hearings (“OAH”) approved the amendment. The Order to Adopt was signed by the Commissioner of Revenue on December 21, 2018 and sent to the OAH and Secretary of State. The final rule and Notice of Adoption will be published in the Minnesota State Register in January 2019.
- These potential rules are listed on the website at [http://www.revenue.state.mn.us/law\\_policy/Pages/Rules.aspx](http://www.revenue.state.mn.us/law_policy/Pages/Rules.aspx).
- The Department did not adopt any rules in calendar year 2018.

Please note that you also have access to the key documents for any agency rulemaking at the Revisor’s website, <https://www.revisor.mn.gov/rules/status/>. You can search the State rulemaking documents by agency, keyword, rule type, dates, or statutory authority. You can open documents related to an adopted rule, or the documents already made public for a rule that is still being adopted.

If you have any questions about this report, please contact me at (651) 556- 4077.

Sincerely,



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Appeals and Legal Services Division  
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