



---

**Annual Submission of Rulemaking Docket and Official Rulemaking Record**

Reporting Period: January 2022 – December 2022

January 13, 2023

---

Minnesota Department of Revenue

600 Robert St. N,

St. Paul, MN 55101

651-556-6003

[revenue@state.mn.us](mailto:revenue@state.mn.us)

<https://www.revenue.state.mn.us/minnesota-department-revenue>

*Upon request, this material will be made available in an alternative format such as large print, Braille, or audio recording. Printed on recycled paper.*

January 13, 2023

The Honorable Tim Walz  
Governor of Minnesota  
130 State Capitol

Ryan Inman  
Revisor of Statutes  
700 State Office Building

The Honorable Melissa Hortman  
Vice Chair, Legislative Coordinating Commission  
463 State Office Building

The Honorable Bobby Joe Champion  
Chair, Legislative Coordinating Commission  
3401 Minnesota Senate Building

The Honorable Liz Olson  
Chair, House Ways and Means Committee  
479 State Office Building

The Honorable Ann H. Rest  
Chair, Senate Taxes Committee  
328 State Capitol

The Honorable Pat Garofalo  
Minority Lead, House Ways and Means Committee  
295 State Office Building

The Honorable Bill Weber  
Minority Lead, Senate Taxes Committee  
2211 Minnesota Senate Building

The Honorable Ginny Klevorn  
Chair, House State and Local Government Finance  
and Policy Committee  
581 State Office Building

The Honorable John Marty  
Chair, Senate Finance Committee  
3235 Minnesota Senate Building

The Honorable Jim Nash  
Minority Lead, House State and Local Government  
Finance and Policy Committee  
349 State Office Building

The Honorable Eric Pratt  
Minority Lead, Senate Finance Committee  
2217 Minnesota Senate Building

The Honorable Aisha Gomez  
Chair, House Taxes Committee  
453 State Office Building

The Honorable Erin Murphy  
Chair, Senate State and Local Government and  
Veterans Committee  
3211 Minnesota Senate Building

The Honorable Greg Davids  
Minority Lead, House Taxes Committee  
283 State Office Building

The Honorable Bruce D. Anderson  
Minority Lead, Senate State and Local Government  
and Veterans Elections Committee  
2209 Minnesota Senate Building

The Honorable Dave Lislegard  
Chair, House Property Tax Division  
451 State Office Building

The Honorable Duane Quam  
Minority Lead, House Property Tax Division  
247 State Office Building

Dear Committee Chairs:

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

### **Adopted Rules**

The Department of Revenue adopted two rule amendments in 2022.

#### **Modernizing Certain Terminology [R-04653](#)**

Amending 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 to update terminology to be in line with terminology in Minnesota Statutes governing taxes. The department moved to amend these rules under the good cause exemption procedures outlined in Minnesota Statutes Section 14.388.

On May 2, 2022, the commissioner of Revenue signed the order adopting the rule amendment. The Office of Administrative Hearings approved the order adopting the rule amendment on March 4, 2022, and the final rule amendment was published in the State Register on May 31, 2022.

#### **Returns and Records [R-04537](#)**

A rule governing sales and use tax consolidated returns and recordkeeping, repealing Minnesota Rules, part 8130.7500, Subparts 3, 6, and 8 and replacing them with Minnesota Rules, Part 8130.7501. The department moved to repeal and replace these rules under authority granted by Minnesota Statutes Section 297A.77, subdivision 5 and Minnesota Statutes Section 270C.06.

On March 30, 2022, the Office of Administrative Hearings approved the adopted rule amendments. The commissioner of Revenue signed the final order adopting the rule amendments on April 11, 2022, and the final rule took effect on May 9, 2022, when the final rule was published in the State Register.

### **Rulemaking in Progress**

The Department of Revenue had one active rulemaking project at the end of 2022. These rule projects are [on our website](#).

### **Sales and Use [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 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 department concluded that the better course was to amend the rule and had started that process. Over the course of 2022, the department worked with the Revisor’s office to address proposed edits and concerns about definitions. The department plans to publish its proposed rule and notice of intent to adopt in 2023.

### **Access to Key Documents**

You have access to key documents for any agency rulemaking at [the Revisor’s website](#). 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.

### **Cost of Report**

In compliance with M.S. 3.197, the cost of preparing this report is \$325, which consists of staff time to prepare and review the report.

If you have any questions, please contact me at 651-556-4942.

Sincerely,



Phillip Aitken  
Rules Co-Coordinator  
Appeals, Legal Services, and Disclosure Division  
651-556-4074  
[Phillip.Aitken@state.mn.us](mailto:Phillip.Aitken@state.mn.us)

c: Terese Mitchell, Director  
Paul Marquart, Commissioner  
Joanna Bayers, Legislative Director