

July 3, 2024

The Honorable Kari Dziedzic, Chair  
Senate State and Local Government  
and Veterans  
3113 Minnesota Senate Building

The Honorable Ginny Klevorn, Chair  
House State and Local Government Finance  
and Policy  
5306 State Office Building

The Honorable Bruce Anderson, Ranking Minority Member  
Senate State and Local Government  
and Veterans  
2209 Minnesota Senate Building

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

Dear Senators and Representatives:

In accordance to the changes in Minnesota Statute 16D.09, I am submitting a write-off report to the chairs and ranking minority members of the legislative committees with jurisdiction over state government finance with details for any uncollectible debt written off equal or exceeding \$100,000 for the fourth quarter of FY 2024.

If you have questions, please contact Maggie Rittenhouse, [maggie.rittenhouse@state.mn.us](mailto:maggie.rittenhouse@state.mn.us) or 651-556-4044.

Sincerely,



Paul Marquart  
Commissioner

Cc: Eric Nauman, Senate Counsel, Research and Fiscal Analysis  
Emily Adriens, House Fiscal Analysis  
Andrew Erickson, Senate Counsel, Research and Fiscal Analysis  
Helen Roberts, House Fiscal Analysis

**Agency Accounts Receivable Write-Off Report to Legislature for debts over \$100,000  
FY2024**

Minnesota Statute 16D.09 Uncollectible Debts requires agencies to report accounts receivable write-offs to the legislature if an uncollectible debt equals or exceeds \$100,000. The agency shall notify the chairs and ranking minority members of the legislative committees with jurisdiction over the state agency's budget at the time the debt is determined to be uncollectible.

**Date :** 7/15/2024

Revenue		Maggie Rittenhouse		maggie.rittenhouse@state.mn.us			
Line Number	Public or Not Public	Legal Authority if Not Public	Debtor Name if Public	Amount	Revenue Type / Program	Reason Debt Written-Off	Duration Debt Outstanding
1	NP	Minn. Stat. § 270B.02, subd. 1		217,603.74	510003 - Ind Inc Tax Dec	The debt has been discharged in bankruptcy	12/31/2019, 12/31/2020, 12/31/2021
2	NP	Minn. Stat. § 270B.02, subd. 1		156,411.40	510003 - Ind Inc Tax Dec	All reasonable collection efforts have been exhausted	12/31/2013, 12/31/2014
3	NP	Minn. Stat. § 270B.02, subd. 1		135,323.89	510151 - State Sales Tax	All reasonable collection efforts have been exhausted	12/31/2012
4	NP	Minn. Stat. § 270B.02, subd. 1		328,883.77	510151 - State Sales Tax	All reasonable collection efforts have been exhausted	12/31/2010, 12/31/2012, 01/31/2013
5	NP	Minn. Stat. § 270B.02, subd. 1		278,298.66	510102 - Corp Income Dec	All reasonable collection efforts have been exhausted	12/31/2015, 12/31/2018, 12/31/2019
6	NP	Minn. Stat. § 270B.02, subd. 1		519,678.62	510151 - State Sales Tax	All reasonable collection efforts have been exhausted	12/31/2020
				<b>1,636,200.08</b>			