



Annual Submission of Rulemaking Docket and Official Rulemaking Record

Reporting Period: January 2024 – December 2024

January 15, 2025

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As requested by Minnesota Statute 3.197: This report cost approximately \$325 to prepare, including staff time, printing, and mailing expenses.

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 15, 2025

The Honorable Tim Walz
Governor of Minnesota
130 State Capitol

Ryan Inman
Revisor of Statutes
700 State Office Building

Senator Bobby Joe Champion
3401 Minnesota Senate Building

Representative Melissa Hortman
5th Floor, Centennial Office Building

Representative Paul Torkelson
2nd Floor, Centennial Office Building

Senator Ann H. Rest
328 State Capitol

Representative Zack Stephenson
5th Floor, Centennial Office Building

Senator Bill Weber
2211 Minnesota Senate Building

Representative Ginny Klevorn
5th Floor, Centennial Office Building

Senator John Marty
3235 Minnesota Senate Building

Representative Jim Nash
2nd Floor, Centennial Office Building

Senator Eric Pratt
2217 Minnesota Senate Building

Representative Aisha Gomez
5th Floor, Centennial Office Building

Senator Andrew R. Lang
2205 Minnesota Senate Building

Representative Greg Davids
2nd Floor, Centennial Office Building

Senator Tou Xiong
3203 Minnesota Senate Building

Dear Governor Walz, Revisor Inman, and Members:

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

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.

Accordingly, the department submits the following report.

Please contact Phillip Aitken with questions.

Sincerely,



Phillip Aitken
Rules Co-Coordinator
Appeals, Legal Services, and Disclosure Division
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Phillip.Aitken@state.mn.us

CC: Melissa Tape, Director
Paul Marquart, Commissioner
Joanna Bayers, Legislative Director

Adopted Rules

The Department of Revenue (“Revenue”) adopted three rule amendments in 2024.

Sales and Use Tax – Property Brought into Minnesota [R-04831](#)

Amended Minnesota Rules, part 8130.4300, subpart 1 to update outdated references and add language from Minnesota Statutes, section 297A.665(f). The Department moved to amend these rules under the good cause exemption procedures outlined in Minnesota Statutes, section 14.388.

The Commissioner of Revenue signed the order adopting the rule amendment on February 16, 2024, and the final rule amendment was published in the State Register on March 4, 2024.

Board of Assessors – Assessor Licensing, Education, and Conduct [R-04779](#)

Amended Minnesota Rules 1950 to reflect recommendations by Department of Revenue staff in the Property Tax Division. The changes affect Board of Assessors rules for assessor licensing, education, and conduct.

The Office of Administrative Hearings approved the order adopting the rule amendment on April 26, 2024, and the final rule amendment was published in the State Register on May 20, 2024.

Petroleum Tax – Refunds for Power Take-Off Units or Auxiliary Engines [R-04840](#)

Amended Minnesota Rules, part 8125.1301 to update terminology and align the rule with current industry and Department practices. The Department moved to amend these rules under the dual notice procedures outlined in Minnesota Statutes, section 14.225.

The Commissioner of Revenue signed the order adopting the rule amendment on, October 8, 2024, and the final rule amendment was published in the State Register on November 18, 2024.

Rulemaking in Progress and Rulemaking Records

The Department currently has no active rulemaking projects. The Department’s rulemaking docket, which includes key documents for any active rulemaking project and from all rules completed over the past three years, is found on the Department’s [rulemaking webpage](#). Additional documentation related to Department rulemakings can be found in the “Minnesota Rules Status” section of the [Revisor’s website](#).