

January 15, 2025

Senator Andrew R. Lang  
2205 Minnesota Senate Building

Representative Ginny Klevorn  
5<sup>th</sup> Floor Centennial Office Building

Senator Tou Xiong  
3203 Minnesota Senate Building

Representative Jim Nash  
2<sup>nd</sup> Floor Centennial Office Building

Dear Members:

In accordance with the changes in Minnesota Statute 16D.09, I am submitting a write-off report with details for any uncollectible debt written off equal or exceeding \$100,000 for the second quarter of FY 2025.

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 Adriaens, 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  
FY2025**

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 : 1/15/2025

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		208,302.84	510003 - Ind Inc Tax Dec	The cost of further collection action will exceed the amount recoverable	12/31/2008
2	NP	Minn. Stat. § 270B.02, subd. 1		151,275.21	510003 - Ind Inc Tax Dec	The cost of further collection action will exceed the amount recoverable	12/31/2001, 12/31/2002, 12/31/2006
3	NP	Minn. Stat. § 270B.02, subd. 1		150,750.69	510003 - Ind Inc Tax Dec	The debt has been discharged in bankruptcy	12/31/2010, 12/31/2011, 12/31/2012, 12/31/2013, 12/31/2014, 12/31/2015, 12/31/2016, 12/31/2017
4	NP	Minn. Stat. § 270B.02, subd. 1		126,867.55	510151 - State Sales Tax	The cost of further collection action will exceed the amount recoverable	07/31/2008, 08/31/2008, 09/30/2008, 10/31/2008, 11/30/2008, 12/31/2008, 01/31/2009, 02/28/2009, 03/31/2009, 04/30/2009, 05/31/2009, 06/30/2009, 07/31/2009, 08/31/2009, 09/30/2009, 10/31/2009, 11/30/2009, 01/31/2010, 02/28/2010, 03/31/2010, 04/30/2010, 05/31/2010, 03/31/2011, 04/30/2011, 05/31/2011, 06/30/2011, 08/31/2011
5	NP	Minn. Stat. § 270B.02, subd. 1		143,734.98	510758 - Provider Tax	All reasonable collection efforts have been exhausted	12/31/2013, 12/31/2014, 12/31/2018, 12/31/2019
6	NP	Minn. Stat. § 270B.02, subd. 1		223,301.47	510102 - Corp Income Dec	All reasonable collection efforts have been exhausted	3/31/2018

7	NP	Minn. Stat. § 270B.02, subd. 1		150,600.67	510002 - Indiv Inc Tax W/h	All reasonable collection efforts have been exhausted	03/31/2023, 06/30/2023, 09/30/2023
8	NP	Minn. Stat. § 270B.02, subd. 1		333,887.17	510003 - Ind Inc Tax Dec	The available assets or income, current or anticipated, that maybe be available for payment of the debt are insufficient	8/31/2013
9	NP	Minn. Stat. § 270B.02, subd. 1		306,453.65	510151 - State Sales Tax	All reasonable collection efforts have been exhausted	06/30/2013, 03/31/2017, 09/30/2018, 12/31/2018, 03/31/2019, 06/30/2019, 09/30/2019, 12/31/2019, 03/31/2020, 06/30/2020
10	NP	Minn. Stat. § 270B.02, subd. 1		532,700.30	510151 - State Sales Tax	All reasonable collection efforts have been exhausted	10/31/2010
				2,327,874.53			