



July 8, 2025

The Honorable Andrew R. Lang  
Ranking Minority Member, Senate State  
and Local Government Committee  
2205 Minnesota Senate Building

The Honorable Ginny Klevorn  
Co-Chair, House State Government  
Finance and Policy Committee  
5<sup>th</sup> Floor Centennial Office Building

The Honorable Tou Xiong  
Chair, Senate State and Local  
Government Committee  
3203 Minnesota Senate Building

Representative Jim Nash  
Co-Chair, House State Government  
Finance and Policy Committee  
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 fourth 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,

A handwritten signature in blue ink that reads 'Paul Marquart'.

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 :** 7/15/2025

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		152,111.39	510008- Fiduciary Tax	The applicable statute of limitations for collection of the debt has expired	12/31/2014
2	NP	Minn. Stat. § 270B.02, subd. 1		127,366.86	510003 - Ind Inc Tax Dec	The available assets or income, current or anticipated, that maybe be available for payment of the debt are insufficient	12/31/2003, 12/31/2004, 12/31/2005, 12/31/2006, 12/31/2007
3	NP	Minn. Stat. § 270B.02, subd. 1		105,210.47	510003 - Ind Inc Tax Dec	The available assets or income, current or anticipated, that maybe be available for payment of the debt are insufficient	12/31/2015, 12/31/2016, 12/31/2017, 12/31/2018, 12/31/2019, 12/31/2020
4	NP	Minn. Stat. § 270B.02, subd. 1		302,197.28	510002 - Indiv Inc Tax W/h	All reasonable collection efforts have been exhausted	06/30/2019, 03/31/2020, 06/30/2020, 09/30/2020
5	NP	Minn. Stat. § 270B.02, subd. 1		591,747.09	510004- Partnership Tax	All reasonable collection efforts have been exhausted	12/31/2017, 12/31/2018
				1,278,633.09			