

October 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
5th Floor Centennial Office Building

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

The Honorable Jim Nash
Co-Chair, House State Government
Finance and Policy Committee
2nd 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 first quarter of FY 2026.

If you have questions, please contact Maggie Rittenhouse, 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
FY2026**

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 : 10/8/2025

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		211,211.97	510003 - Ind Inc Tax Dec	All reasonable collection efforts have been exhausted	12/31/2013 and 12/31/2014
2	NP	Minn. Stat. § 270B.02, subd. 1		117,876.24	510151 - State Sales Tax	All reasonable collection efforts have been exhausted	04/31/2015, 05/31/2015, 06/30/2015, 07/31/2015, 08/31/2015, 09/30/2015, 10/31/2015, 11/30/2015, 12/31/2015, 01/31/2016, 02/29/2016, 03/31/2016, 04/30/2016, 05/31/2016, 06/30/2016, 07/31/2016, 08/31/2016, 09/30/2016, 10/31/2016, 11/30/2016, 12/31/2016, 01/31/2017, 02/28/2017, 03/31/2017, 04/30/2017, 05/31/2017, 06/30/2017, 07/31/2017, 08/31/2017, 09/30/2017, 10/31/2017, 11/30/2017, 12/31/2017, 01/31/2018, 02/28/2018, 03/31/2018, 04/30/2018
3	NP	Minn. Stat. § 270B.02, subd. 1		112,537.85	510003 - Ind Inc Tax Dec	All reasonable collection efforts have been exhausted	12/31/2019
4	NP	Minn. Stat. § 270B.02, subd. 1		409,317.31	510151 - State Sales Tax	The cost of further collection action will exceed the amount recoverable	11/30/2009, 12/31/2009, 1/31/2010, 2/28/2010, 3/31/2010, and 5/31/2010
5	NP	Minn. Stat. § 270B.02, subd. 1		264,406.23	510151 - State Sales Tax	All reasonable collection efforts have been exhausted	02/28/2015, 03/31/2015, 04/30/2015, 05/31/2015, 06/30/2015
6	NP	Minn. Stat. § 270B.02, subd. 1		264,241.72	510151 - State Sales Tax	The debt has been discharged in bankruptcy	12/31/2020
7	NP	Minn. Stat. § 270B.02, subd. 1		882,927.88	510002 - Indiv Inc Tax W/h	All reasonable collection efforts have been exhausted	12/31/2019
8	NP	Minn. Stat. § 270B.02, subd. 1		1,702,512.72	510003 - Ind Inc Tax Dec	The debt has been discharged in bankruptcy	12/31/2018
				3,965,031.92			