



Annual Submission of Rulemaking Docket and Official Rulemaking Record

Reporting Period: January 2025 – December 2025

January 5, 2026

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As requested by Minnesota Statutes, section 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 5, 2026

The Honorable Tim Walz
Governor of Minnesota
130 State Capitol

Ryan Inman
Revisor of Statutes
700 State Office Building

The Honorable Zack Stephenson
Chair, Legislative Coordinating Commission
5th Floor, Centennial Office Building

The Honorable Bobby Joe Champion
Vice Chair, Legislative Coordinating Commission
3401 Minnesota Senate Building

The Honorable Greg Davids
Co-Chair, House Taxes Committee
2nd Floor, Centennial Office Building

The Honorable Ann H. Rest
Chair, Senate Taxes Committee
328 State Capitol

The Honorable Aisha Gomez
Co-Chair, House Taxes Committee
5th Floor, Centennial Office Building

The Honorable Bill Weber
Ranking Minority Member, Senate Taxes Committee
2211 Minnesota Senate Building

The Honorable Cedrick Frazier
Co-Chair, House Ways and Means Committee
5th Floor, Centennial Office Building

The Honorable John Marty
Chair, Senate Finance Committee
3235 Minnesota Senate Building

The Honorable Paul Torkelson
Co-Chair, House Ways and Means Committee
2nd Floor, Centennial Office Building

The Honorable Eric Pratt
Ranking Minority Member, Senate Finance Committee
2217 Minnesota Senate Building

The Honorable Ginny Klevorn
Co-Chair, House State and Local 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 and Local Government
Finance and Policy Committee
2nd Floor, Centennial Office Building

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

Dear Governor Walz, Revisor Inman, and Committee Members:

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

“(a) 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, to the chairs and ranking minority members of the legislative policy and budget committees with jurisdiction over the subject matter of the proposed rule.”

Accordingly, the department submits the following report.

Please contact Grant McColley with questions.

Sincerely,

Grant McColley

Grant McColley
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Appeals, Legal Services, and Disclosure Division
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c: Melissa Tape, Director
Paul Marquart, Commissioner
Joanna Bayers, Legislative Director

Adopted Rules

The Department of Revenue (Revenue) adopted one rule amendment in 2025.

Tax Administration – Repeated Failures to Pay Taxes R-4838

Amended Minnesota Rules, part 8175.0100, subpart 1 to replace citations to repealed statutes with current citations. Revenue moved to amend this rule 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 March 26, 2025, and the final rule amendment was published in the State Register on April 14, 2025.

Rulemaking in Progress and Rulemaking Records

Revenue currently has no active rulemaking projects. Revenue'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 Revenue's [Minnesota Administrative Rules webpage](#). Additional documentation related to Revenue rulemakings can be found in the "Minnesota Rules Status" section of the [Revisor's website](#).