

October 8, 2026

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

Representative 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 2027.

If you have questions, please contact Maggie Rittenhouse, maggie.rittenhouse@state.mn.us or 651-556-4047.

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
FY2027**

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 : 10/08/2026

Revenue	Maggie Rittenhouse	maggie.rittenhouse@state.mn.us
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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		163,095.29	510003 - Ind Inc Tax Dec	The debt has been discharged in bankruptcy	12/31/2020
2	NP	Minn. Stat. § 270B.02, subd. 1		151,431.45	510003 - Ind Inc Tax Dec	The available assets or income, current or anticipated, that maybe be available for payment of the debt are insufficient	12/31/2017, 12/31/2018, 12/31/2019, 12/31/2020, 12/31/2021, 12/31/2022, 12/31/2023
3	NP	Minn. Stat. § 270B.02, subd. 1		116,997.55	510002 - Indiv Inc Tax W/h	All reasonable collection efforts have been exhausted	12/31/2008, 12/31/2010
4	NP	Minn. Stat. § 270B.02, subd. 1		127,149.79	510003 - Ind Inc Tax Dec	The available assets or income, current or anticipated, that maybe be available for payment of the debt are insufficient	12/31/2010, 12/31/2011, 12/31/2012
5	NP	Minn. Stat. § 270B.02, subd. 1		184,466.93	510151 - State Sales Tax	All reasonable collection efforts have been exhausted	03/31/2013, 03/31/2015, 04/30/2015, 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
6	NP	Minn. Stat. § 270B.02, subd. 1		106,057.57	510151 - State Sales Tax	All reasonable collection efforts have been exhausted	12/31/2008
7	NP	Minn. Stat. § 270B.02, subd. 1		255,558.32	510151 - State Sales Tax	All reasonable collection efforts have been exhausted	6/30/2014
8	NP	Minn. Stat. § 270B.02, subd. 1		455,702.71	510758 - Provider Tax	All reasonable collection efforts have been exhausted	12/31/2020
9	NP	Minn. Stat. § 270B.02, subd. 1		441,723.13	510002 - Indiv Inc Tax W/h	All reasonable collection efforts have been exhausted	12/31/2008, 06/30/2016

10	NP	Minn. Stat. § 270B.02, subd. 1		792,242.10	510003 - Ind Inc Tax Dec	All reasonable collection efforts have been exhausted	12/31/2006, 12/31/2007
11	NP	Minn. Stat. § 270B.02, subd. 1		336,755.15	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	NP	Minn. Stat. § 270B.02, subd. 1		339,793.90	510151 - State Sales Tax	The applicable statute of limitations for collection of the debt has expired	5/31/2013
13	NP	Minn. Stat. § 270B.02, subd. 1		148,497.70	510151 - State Sales Tax	All reasonable collection efforts have been exhausted	12/31/2014
14	NP	Minn. Stat. § 270B.02, subd. 1		135,521.49	510151 - State Sales Tax	The applicable statute of limitations for collection of the debt has expired	12/31/2013
15	NP	Minn. Stat. § 270B.02, subd. 1		858,424.10	510151 - State Sales Tax	All reasonable collection efforts have been exhausted	8/31/2012
				4,450,321.89			