

Minnesota Attorney General: Administrative Rules Proceedings

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Version 3
August 20, 2018

ADMIN [illegible]

STATE OF MINNESOTA

DEPARTMENT: Attorney General

Office Memorandum

TO : Richard W. Davis
Special Assistant
Attorney General

DATE: January 15, 1979

FROM : Lee E. Sheehy
Special Assistant
Attorney General

PHONE: 296-1238

SUBJECT: Rules as Approved Regarding Proposed Adoption of Rules of the Sales and Use Tax Division Governing Exemption for Residential Heating Fuels.

Enclosed herewith are the rules you have submitted for approval. These rules have been approved by this office and filed with the Secretary of State. Note that they have NOT been filed with the State Register; this must be done promptly by your agency.

Upon receipt and before transmittal to your agency, however, it is important that you recheck these rules as to:

1. Affixation of the stamps of the Attorney General and Secretary of State to the last page of the rules;

2. Coverage by these stamps of all rules submitted; and

3. Inclusion of all pages of the rules in the approved set.

Directly following the approved rules is a complete set of required documents and transcript which must be retained with the rules by you or your agency.

If you have any questions in this regard, please contact me.

LES/dw
Enclosure

#497 Revenue

RULES REVIEW CHECKLIST

DATE RULES RECEIVED 1-2-79 Temporary Rule _____

Resubmitted and Received _____

DUE DATE 1-22-79

a. Returned to Agency w/o filing w/Secy of State _____
b. Approved 1-12 Date Sent Back to Agency _____

- -

1. Rules as Adopted ✓
2. Rules as Proposed ✓
3. Certificate of Board's Authorizing Resolution, where applicable N.A.
4. Order for Hearing ✓
5. Notice of Hearing ✓
   (i) Sufficiency ✓
6. Secretary of State's List ✓
7. Certificate of Acquisition of Secretary of State's List ✓
8. Affidavit of Mailing ✓
   (i) At least 30 days prior to hearing ✓
9. Statement of Need and Evidence ✓
10. Hearing Examiner's Report ✓
11. Agency's Findings of Fact ✓
12. Certificate of Board's Resolution Adopting Rules, where applicable NA
13. Order Adopting ✓
14. Report of Chief Hearing Examiner ✓
    (i) Finding of No Substantial Change ✓
    (ii) Permission to Incorporate by Reference, where applicable N.A.
15. Certificate of Compliance with Rulemaking Procedures ✓
16. Copy of Notice of Intent to Solicit Outside Opinion, where applicable NA.
17. Petition by Public, where applicable N.A.

Department of Revenue
Sales and Use Tax Division
Adopted Rule Governing the Exemption
for Residential Heating Fuels

Tax S & U 423 Residential Heating Fuels

A. In general. Minn. Stat. 297A.25, subd. 1(x) exempts from sales and use tax, "the gross receipts from the sale of residential heating fuels in the following manner: 1. all fuel oil, coal, wood, steam, propane gas, and L.P. gas sold to residential customers for residential use; 2. natural gas sold for residential use to customers who are metered and billed as residential users and who use natural gas for their primary source of residential heat, for the billing months of November, December, January, February, March and April; 3. electricity sold for residential use to customers who are metered and billed as residential users and who use electricity for their primary source of residential heat, for the billing months of November, December, January, February, March and April."

Natural gas or electricity sold for residential use to customers, who are metered and billed as residential users and who use natural gas or electricity for their primary source of residential heat, is exempt from the sales and use tax for the billing months of November, December, January, February, March and April after March 31, 1978. When gas or electricity is exempt as a heating fuel, all other gas or electricity used through the same meter shall also be exempt for the six-month period.

All sales of fuel oil, coal, steam, propane gas and L.P. gas sold to residential customers for residential heating after March 31, 1978, are exempt from the sales and use tax. This exemption applies on a year-round basis. These fuels must be delivered to the residence in order to be exempt. All fuel oil, coal, steam, propane gas and L.P. gas delivered to a residence is assumed to be used for residential heating and exempt. All fuel oil, coal, propane gas and L.P. gas that is not delivered to a residence is taxable. Sales of firewood are exempt as residential heating fuel whether delivered or picked up by the customer. Sales of artificial fireplace logs are not

exempt from the sales and use tax.

~~No~~ Exemption ~~certificate shall~~ certificates may be required by the vendor to ~~qualify~~ establish eligibility for the residential heating fuel exemption.

B. Description of terms. For purposes of this exemption, the following definitions shall be applicable.

1. "Residential use" means use for general household purposes including cooking and water heating. It does not include use in travel trailers, motor homes or other recreational vehicles. The use of fuel to heat fish houses is taxable since these are not regarded as residences.

Where a building, which houses both residential quarters and a commercial operation, contains one central heating plant for the entire building, heating fuels supplied to or for such heating plant shall ~~not~~ be regarded as used for residential use if less than 50 percent of the square footage of the building is used for commercial operations. ~~No provision is made for allocating a portion of the total usage.~~

2. "Residential customers" and "residential users" shall include persons billed for sales of residential heating fuel for ~~apartment buildings containing less than five units, fraternity houses, sorority houses and rooming houses. These terms shall include persons residing in multiple dwelling units containing more than four dwelling units, who are billed for fuel usage measured by separate meters, even though the multiple dwelling unit may contain more than four such units. These terms shall not include persons billed for sales of residential heating fuels for multiple dwelling units such as apartment buildings, co-op apartments, condominiums with more than four dwelling units and having one central heating plant~~. single family homes, duplexes, townhouse units, condominium units or buildings, apartment units, apartment buildings, mobile homes, fraternity or sorority houses, and rooming houses.

3. The "billing month" for natural gas or electricity is the month the bill is dated regardless of when the service was rendered. Bills dated April, 1978, will qualify for the exemption. "Billing month" is the meter reading date if there is no date on the bill. If a utility uses a system of cycle billing and 12 revenue months

per year, the "billing month" may be the utility's revenue month. In any event, each qualifying customer shall receive six months of service exempt from taxation.

4. The "primary source of residential heat" shall be that source which heats the largest square footage of floor space. Where a user heats the same area with two sources of heat, each using different fuels, such as a home heated by wood which also has an electric heating system, then the primary source of residential heat shall be that source which supplies more than any other source for the largest period of time during the heating season.

5. The effective date of this rule is April 1, 1978. Any tax on heating fuel previously collected on the basis of earlier rulings, inconsistent with this rule shall be refunded or credited by the vendors to their customers.

C. Examples. The following are examples where a residence has more than one source of heat or where the residence is also used as commercial property.

Example 1. A. owns a building with a restaurant on the first floor, which he operates. A. lives in an apartment on the second floor. There is one central heating plant for the entire building, and the primary source of heat is natural gas. The basement is not used as part of the commercial operation. Since ~~a portion of the natural gas is used for commercial purposes, there is no exemption. No provision is made for allocating a portion of the total usage~~ less than 50 percent of the square footage is used for commercial purposes, the exemption applies.

Example 2. B. heats his home with natural gas. B. adds an addition to his home, which is heated with electricity. The largest square footage of the floor space is heated with gas. Since only that fuel which provides the primary source of heat for the entire residence qualifies for the exemption, both fuels cannot be exempt. Here the electricity is taxable and the natural gas exempt because the primary source of heat for the entire residence is natural gas.

Example 3. C. owns and operates a resort. He has a home and four cabins which are heated by L.P. gas from one L.P. gas tank. ~~The home is considered as one unit and~~

~~since more than four units are being heated, all fuel is taxable. C. is not a residential user.~~ The four cabins constitute a commercial business activity. There is only one common source of heat. The fuel supply to the common heating plant is not regarded as used for residential use if the square footage of the four cabins exceeds that of the home. In determining the square footage of commercial use, the seasonal use must also be considered. Assume a resort owner has a 1,600 square foot home and four rental units of 750 square feet each that are available for rent six months of the year. In computing the square footage for commercial use, 4 X (1/2 of 750) or 1,500 square feet is for commercial use; and as 1,600 square feet is for residential use, the heating fuel is exempt.

Example 4. D. is a dentist, who has his dental office in his home. D's home is heated with fuel oil. The fuel is ~~taxable since D. is not a residential user~~ exempt if the office occupies less than 50 percent of the square footage of the home.

Example 5. A person uses fuel oil to heat his home, but uses electricity to provide additional heat in the basement. What is exempt? All fuel oil delivered to the residence is exempt starting April 1, 1978, but as the electricity is not the primary source of heating the residence, it is taxable.

Example 6. L.P. gas dealer delivers gas to individual homes at a mobile home park. How can he determine if the L.P. gas is used for heating? L.P. gas delivered to a residential customer is deemed to be for heating purposes and exempt.

Example 7. Customer heats his residence with natural gas and is on a budget plan with a local utility. Will his budget payments be less for the months of November through April? No, the utility does not pay the sales tax on the monthly payments, but they pay it on actual consumption. Your monthly payments would remain the same, but you would not be paying a sales tax on gas during the six-month period.

Example 8. Resort uses L.P. gas to heat the owner's residence and five rental units from the same tank. At the end of the season, the rental units are closed down

and only the owner's residence consumes L.P. gas. Should the rental units which are not operational during the winter be included ~~in the number of units used~~ in determining if the customer is a residential user? Yes~~.--No provision for allocating is being made.--Therefore, all of the L.P. gas purchased is taxable~~, but the seasonal use of the rental units is considered in determining if the commercial use exceeds 50 percent (see Example 3 above).

APPROVED AS TO FORM AND LEGALITY
JAN. 12 1979
_____ 19____
WARREN SPANNAUS, ATTORNEY GENERAL
BY Jan E. Shelby
SPECIAL ASSISTANT ATTORNEY GENERAL

STATE OF MINNESOTA
DEPARTMENT OF STATE
FILED
JAN 12 1979
Joan Anderson Growe
Secretary of State

2:30 PM

ADMIN 1000 (Rev. 1/78)

STATE OF MINNESOTA

DEPARTMENT Revenue

Office Memorandum

TO : Lee Sheehy
Special Assistant Attorney General

DATE: December 28, 1978

FROM : Dorothy A. McClung
Research Attorney

PHONE: 6-1022

SUBJECT: Sales and Use Tax Rule

Attached is the hearing record for the proposed rule governing the sales tax exemption for home heating fuels.

DAM:klc

DR-78-045-AK

STATE OF MINNESOTA
OFFICE OF HEARING EXAMINERS

FOR THE DEPARTMENT OF REVENUE

In the Matter of Proposed Adoption
of Rules of the Sales and Use Tax
Division Governing Exemption for
Residential Heating Fuels

REPORT OF HEARING EXAMINER

The above-entitled matter came on for hearing before Allan W. Klein, Hearing Examiner, on August 7, 1978 at the Capitol Square Building, St. Paul.

This is a rules hearing pursuant to Minn. Stat. Ch. 15, to determine whether the proposed rule should be adopted.

The following persons appeared for the Department of Revenue (hereinafter the "department"): Dorothy McClung, department research attorney; Donald Mundahl, director of the sales and use tax division; John Majerle, assistant director of the sales and use tax division; and John Streiff, division attorney for the sales and use tax division. Only six persons signed the register at the hearing, four of whom did testify. The hearing continued until all interested groups and persons had an opportunity to be heard. The record remained open until August 28, 1978, during which time eight written comments were received. Pursuant to Minn. Stat. § 15.0412, Subd. 4 (1977 Supp.), an extension was granted for the completion of the report to October 20, 1978.

Pursuant to Minn. Stat. § 15.0412, Subd. 4, this Report shall be available for review to all affected individuals upon request for at least five days.

The Commissioner of Revenue shall, if he proposes to adopt the rule as originally proposed or amended, submit the complete hearing record, including his Findings and Order, to the Chief Hearing Examiner no earlier than 5 days subsequent to the receipt of this Report. This submission shall clearly indicate any changes made to the rule as originally proposed, preferably in the format that will be submitted to the State Register for publication. The Chief Hearing Examiner shall complete his review and shall submit his Report to the Commissioner on the issues of substantial changes in the rule and compliance with Minn. Stat. § 15.0412 within ten calendar days. Thereafter, the Commissioner shall be responsible for filing the rules with the Attorney General and for notifying persons who have indicated that they wish to be notified of such filing.

Based upon all the records and proceedings herein, the Examiner makes the following:

FINDINGS OF FACT

PROCEDURAL REQUIREMENTS

1. On June 23, 1978, the department filed the following documents with the Chief Hearing Examiner:

   (a) a copy of the proposed rules;

   (b) a proposed Order for Hearing;

   (c) a proposed Notice of Hearing; and

   (d) a Statement of the estimated length and number of people attending the hearing.

2. On July 3, 1978, a Notice of Hearing and a copy of the proposed rule were published at 2 State Register to 352.

3. On June 29, 1978, the department mailed the Notice of Hearing to all persons and associations who had registered their names with the Secretary of State for the purpose of receiving such notice.

4. On July 6, 1978, the department filed its statement of need and summary of evidence (Agency Ex. 9). On that date, the examiner contacted Dorothy McClung and indicated that the statement was inadequate. On July 10, 1978, department filed a more extensive statement of need and summary of evidence (Agency Ex. 10). Both statements were available for inspection at the Office of Hearing Examiners from the date of filing to the date of the hearing, and only one individual came to the office to review the statements. That individual reviewed the statements (and made copies of certain portions of the second statement) on July 17, 1978.

STATUTORY AUTHORITY

5. Minnesota Statutes section 297A.29(1976) reads as follows:

> The Commissioner shall promulgate all needful rules and regulations for the administration and enforcement of sections 297A.01 to 297A.44 not inconsistent with its provisions and such regulations shall have the force and effect of law.

6. Laws of Minnesota, 1978, chapter 721, article I, section 1, amended Minn. Stat. 297A.25, subdivision 1 (exemptions from sales and use tax) to add a provision exempting the gross receipts from the sale of residential heating fuels under certain conditions. Because of the importance of the statutory

change, the amendment is quoted in full below:

> [The following are specifically exempted from the taxes imposed by sections 297A.01 to 297A.44:]
>
> (x) The gross receipt from the sale of residential heating fuels in the following manner:
>
> (i) All fuel oil, coal, wood, steam, propane gas, and L. P. gas sold to residential customers for residential use;
>
> (ii) Natural gas sold for residential use to customers who are metered and billed as residential users and who use natural gas for their primary source of residential heat, for the billing month of November, December, January, February, March and April;
>
> (iii) Electricity sold for residential use to customers who are metered and billed as residential users and who use electricity for their primary source of residential heat, for the billing months of November, December, January, February, March and April.

It can be seen that essentially two categories are created. A first deals with fuel oil, coal, wood, steam, propane gas, and L. P. gas. In that category, the only qualification for exemption is that the products be sold to residential customers for residential use. There is no requirement that the customers be "metered and billed as residential users", nor is there requirement that the products be the "primary source of residential heat". Finally, there is no requirement relating to billing months. In the second category, which relates to natural gas and electricity, the three conditions noted above as being absent for the other fuels are all present. In other words, the customers must be those who are "metered and billed as residential users", they must use the product for their "primary source of residential heat", and the exemption only relates to six specified "billing months".

7. Certain statutory cannons of construction will be utilized. For the convenience of readers, they are set forth below:

a. 645.08 (1): Words and phrases are construed according to rules of grammer and according to their common and approved usage; but technical words and phrases and such others as have acquired a special meaning, or are defined in this chapter, are construed according to such special meaning or their definition.

b. 645.16: The object of all interpretation and constructions of laws is to ascertain and effectuate the intention of the legislature. Every law shall be construed, if possible, to give effect to all its provisions.

When the words of a law in their application to an existing situation are clear and free from all ambiquity, the letter of the law shall not be disregarded under the pretext of pursuing the intent.

> When the words of a law are not explicit, the intention of the legislature may be ascertained by considering, among other matters: (1) the occasion and necessity for the law; (2) the circumstances under which it was enacted; (3) the mischief to be remedied; (4) the object to be attained; (5) the former law, if any, including other laws upon the same or similar subject; (6) the consequences of a particular interpretation; (7) the contemporaneous legislative history; and (8) legislative and administrative interpretations of the statute.

c. 645.17: In ascertaining the intention of the legislature the courts may be guided by the following persumptions: (1) the legislature does intend a result that is absurd, impossible of execution, or unreasonable; and (2) the legislature intends the entire statute to be effective and certain.

SECTION BY SECTION ANALYSIS

8. The rule contains three sections, labeled A, B, and C. Section A contains a restatement of the statutory amendment, as well as certain substantive statements. Section B contains definitions and exclusions, as well as certain substantive language. Section C contains eight examples to illustrate the operation of the rule. Each example contains a fact situation, to which the rule has been applied, and an explanation of the application.

9. Both the general discussion in Section A and the examples in Section C are based upon definitions contained in Section B. Therefore, Section B will be examined first.

10. Section B.1 defines "residential use" to include general household purposes as well as cooking and water heating. It does not include use in travel trailers, motor homes or other recreational vehicles, nor does it include fish-houses. It goes on to state:

> Where a building, which houses both residential quarters and a commercial operation, contains one central heating plant for the entire building, heating fuels supplied to or for such heating plant shall not be regarded as used for residential use. No provision is made for allocating a portion of the total usage.

At the hearing, the department explained that these rules create an "all or nothing" test in both the residential-commercial area, as well as in the used for heating-used for other purposes area. For example, if there is any commercial activity in a building, then none of the fuel supplied to that building is tax free. Similarly, there is no attempt made to allocate that portion of electricity or natural gas which is used to cooking, drying clothes, or similar non-heating purposes. Both of these conditions are imposed in order to reduce adminstrative burdens on vendors.

While there was no dispute over the question of taking an "all or nothing" approach with regard to differentiating between fuel used for heating and fuel used for cooking or drying clothes, there was substantial discussion over the "all or nothing" approach used in the case of residential and commercial activities in the same building. Richard Forschler and John Horner, both representing the Minnesota Multi Housing Association, pointed out that there are numerous situations in which small amounts of commercial activities take place in buildings which are primarily used as residences. It was not unusual, they stated, to find a small grocery store on the first floor of a large apartment building. Nor is it unusual for a business person, a dentist, or a lawyer to do some work in their home. Forschler and Horner both recommended either a "primary use" test or a mathematical allocation between residential use and commercial use (T-36 and T-61, respectively). In their written submission, Public Ex. 6, they recommended amending the second paragraph of Section D.1 to read as follows:

> Where a building, which houses both residential quarters and a commercial operation, contains one central heating plant for the entire building, heating fuels supplied to or for such heating plant shall be regarded as used for residential use if the building is substantially residential. No provision is made for allocating a portion of the total usage.

At the hearing, David Lawrence, of NSP, believed that the regulation ought to give utility companies an idea of what amount of business in a home is too much, but, more importantly, he believed that "there should be some test of substantiality before the entire residence is dealt this blow of being taxed all year long" (T-75). In his written submission, Public Ex. 7, Lawrence recommended that the second paragraph be amended by adding the word "substantial" before the words "commercial operation".

The Minnesota L.P. Gas Association, in Public Ex. 5, argued that the department's "all or nothing" approach was workable, simple and responsive to the customer's need. They strongly suggested that the simple rules now being used not be complicated by the necessity of making numerous and often arbitrary decisions by the retailer. The Minnesota Gas Company, in Public Ex. 8, argued that any attempt to provide for allocation in multiple-use situations would be an administrative nightmare for both utility companies and the Department of Revenue. Identifying customers, analyzing their usage, and calculating the appropriate allocation ratios "would be an overwhelming task, both initially and on a continuing basis as customers are added or usage changes."

There is general agreement among all commentators that there was substantial concern on the part of the legislature that exemption from sales tax be made available only to residential users, and not commercial ones. This can be seen from the multiple use of the word "residential" throughout the statute. However, the statute is silent as to the proper method for dealing with the mixed residential-commercial building. Obviously, if there were separate meters or other means of identifying users/department's task in drafting a rule would be simplified. That, unfortunately, is not the case in most situations. The statute, as it is written, contains neither the word "solely" modifying the word "residential", nor does it use the word "substantially". The department has elected to construe the statute narrowly, and deference must be given to that election. Clearly, a rule to answer this problem is needed. The department's choice cannot be said to be unreasonable, and therefore may stand. However, were the department to insert the word "substantially" into its rule, that could not be said to be unreasonable either. The choice is up to the department.

11. The second definition is that of "residential customers" and "residential users". It provides that those terms shall include persons billed for sales of residential heating fuel for apartment buildings containing less than five units, fraternity houses, sorority houses and rooming houses. It also includes persons residing in multiple dwelling units containing more than four dwelling units who are billed for fuel usage measured by separate meters, even though the multiple dwelling unit may contain more than four such units. It does not include persons billed for sales of residential heating fuels for multiple dwelling units with more than four dwelling units having one central heating plant.

The proposed definition drew a great deal of criticism. The department explained that it was certain that the public service commission had a definition of "residential user", but when they contacted the public service commission, they were "flabbergasted" to discover there was none (T-82). The department then conducted its own survey of ten major utilities, and discovered that, in fact, there were various definitions in use (T-12). The department believed that uniformity across the state was essential, and sought the advice of the American Gas Association. The association informed the department that it recommended the definition of "residential user" which would include, for multiple dwelling units, buildings which had four units or less (T-13). The

department then decided to use the same definition for electrical users in order to be consistent.

While many of the arguments which are set forth above in connection with the residential-commercial dichotomy were intended by their authors to apply equally to this problem, most commentators had specific criticisms of the four-unit cut off. Oscar Hirsch and Robert Gearin are both owners of condominium apartments in Bonaventure Apartments. There is no commercial activity in the building, and the apartment owners have all the indicia of single family residents except that the building has a single heating system, and fuel bills are sent to the Condominium Association. Hirsch testified that it would be impractical to have separate furnaces for each unit. He stated that the department's proposed rule would discriminate against residents in his building (there are 30 apartment units) solely because they had a common heating plant. Dorothy McClung, for the department, asked how a vendor would know whether the building contained condominium units or rental units, pointing out that Hazel Reinhardt, the state demographer, had recently stated that there were 800,000 single family units in the state. McClung stated it would be impossible for the department to administer 800,000 exemption certificates (T-19). When Hirsch inquired as to whether it would be possible for residents in his building to obtain an exemption certificate, McClung told him that under the rule, there was no avenue for exemption certificates (T-21-22). Forschler and Horner pointed out that approximately 1/3 of the population of the state resided in rental units, a large portion of which were in buildings having five or more units. They pointed out that for the purposes of building codes, local housing maintenance codes, local zoning codes, the Minnesota Energy Act, and the "Circuit Breaker" real estate tax relief procedure, persons are classified as living in "residential units", regardless of whether they are single family homes or multiple dwelling units.

Forschler and Horner argued that the department's proposal does not implement the legislative intent, and is arbitrary, capricious and irrational. Why, they argued, should residents in individually metered multiple dwelling units benefit from the tax exemption when residents in separately metered multiple dwelling units did not? The intent of the legislature, they argued, was to provide relief to residential users of fuel oil, and nowhere in the legislation is the "four or fewer" cut off set out. The phrase "metered and billed as resi-

dential users" was inserted into the legislation at the last minute by individuals from the House Research Division in the mistaken belief that the Public Service Commission would have the universal definition of "residential user" which would enable utilities to easily identify such individuals. It was inserted into the bill, they claimed, for administrative ease, and not to alter the purpose of the act. Speaker Martin Sabo wrote, in Public Ex. 1, that the intent of the legislature was to exempt all residential dwellings, that the department's proposed rule was contrary to his "clear and distinct remembrance", and that the department's rule would result in obvious and avoidable inequities which were not intended by the House Tax Committee, the House-Senate Conference Committee, nor the full House of Representatives. Majority Leader Irvin Anderson wrote, in Public Ex. 9, that the proposed exclusion for multiple dwelling of five or more "does not represent the intent" of either the House Tax Committee, the Tax Conference Committee, or the full House of Representatives. He went on to state:

> The concept behind removal of the sales tax from residential heating sources was the feeling that it is unfair to tax a necessity. The distinction which has been proposed does not afford that rationale for tax relief.

Since all parties agree that the purpose of the proposal is to simplify the administration of the exemption, it is helpful to note the comments of those who must bear the brunt of that administration -- the utility companies. Minnesota Power and Light Company wrote, in Public Ex. 4, that it has no problem in determining from its billing records the number of residential units in apartment buildings which have less than 10 units. Therefore, it could easily administer the provision which provides an exemption for apartment buildings containing less than five units. Northern States Power Company wrote in Public Ex. 7, that it would not find the exemption easy to administer, and that it believed that it was inconsistent with the statute. It stated:

> The phrase 'metered and billed as residential users' as it pertains to the electric and natural gas exemptions does not make much sense. It was inserted into the law to ensure that the exemption would not be extended to non-residential customers and was based on the erroneous assumption that the state's utilities all operated under a standard definition of 'residential'. They do not.
>
> The literal application of the phrase in question would work to delegate to each utility the power to define the breadth of the exemption by including or excluding customer groups from the rate schedules

> denominated 'residential'. Such an application must obviously be avoided. The answer is not, however, to draw a line and exclude many residential buildings (five units or more) in an attempt to give some meaning to the phrase 'metered and billed as residential users'.
>
> Under the proposed rule, an all-electrical fourplex in the NSP system would be exempt. Such a fourplex is not metered and billed as a residential customer, but qualifies only for the general service rate. In its gas utility, NSP has no separate residential rate, so no customers are actually metered and billed as residential users.

Minnesota Gas Company wrote, in Public Ex. 8, that the proposed definition is consistent with the American Gas Association and followed by most gas utilities, including Minnegasco. This fact simplifies administration of the exemption and thereby significantly reduces the cost which it will incur in such administration. Their letter goes on to strongly urge the avoidance of any allocation system which would create "an administrative nightmare" for both utilities and the department. At the hearing, David Lawrence of NSP stated that it would be easier to exempt all apartment buildings, condominiums, and other similar multiple dwelling units than it would be for each utility to have to count the number of units in each building which it serves.

Solutions to this problem were varied. NSP argued that the intent of the legislature was to exempt heating fuels used in residential buildings but not in commercial or industrial buildings, and that the best resolution of the problem would be to place little weight on the phrase which was inserted upon a faulty premise, and to give great credence to the underlying legislative intent. They recommended that the simplest test would be whether the fuel is being used to keep people warm in their homes or at work, and that looking at the end use of the fuel is consistent with the intent of the law. This 'end use' test would apply to all residential dwellings, whether single family or multi-family, whether master metered or individually metered, and would apply fairly to all residents regardless of the form of their residence. They recommended that section 423.B.2 be amended to read as follows:

> 'Residential customers' and 'residential users' shall include persons billed for sales of residential heating fuel for single family homes, duplexes, townhouse units, condominium units, apartment units, apartment buildings, mobile homes, fraternity or sorority houses, and rooming houses.

The Minnesota Multi Housing Association proposed precisely the same definition, with an additional sentence which would read:

> For the purpose of providing identification as a residential building, when necessary, the owner or authorized managing agent of such a residential building or unit may submit to the utility company an exemption certificate or other notification in a form approved by the commissioner.

In its posthearing submission (Agency Ex. 11), the department indicated that it had met with representatives of Minnegasco, NSP, and the Multi Housing Association, but that no consensus was reached regarding this problem. The submission contains the following:

> Following the public hearing . . . I contacted Representative William Kelly, Chairman of the House Tax Committee. Representative Kelly was the chief author of the proposal to partially exempt home heating fuels. . . .
>
> I furnished Representative Kelly with a copy of the rule as proposed. He had already received a copy of Speaker Sabo's letter. I asked him to advise me if our interpretation of the 1978 statute was in conflict with his intent as author of the proposal. He has not advised me that the department's interpretation is inaccurate. (Emphasis added)

There is no question but that the the department has had to deal with a difficult piece of legislation, as it discovered when it attempted to ascertain what was the common definition of "residential users". What is a residential user to Minnegasco is not a residential user to NSP, and one can only speculate as to how the myriad small distributors of heating fuels throughout the state are defining the term. Reference to the Canons of Construction cited earlier yields conflicting directions. Based upon the record as a whole, and Minn. Stat. § 645.16 (1976), it is found that the proposed definition of "residential customers" and "residential users" has not been justified as reasonable. What has been justified, as both needed and reasonable, is a uniform definition which may be administered with the least amount of effort on the part of the vendors but still effectuates the intention of the legislature. It is therefore recommended that the language proposed by NSP be adopted by the department.

12. The third definition, that of "billing month", would define that term as the month that the bill is dated, regardless when the service is rendered, and if there is no date on the bill, then it is the meter reading date.

At the hearing, David Lawrence of NSP stated that the greatest concern of NSP was this definition. While he recognized the need for uniformity, and the legislative intent to exempt heating fuels during the six coldest months, he believed that that intent would be frustrated by the definition proposed by the department because of the vagaries of NSP's billing practices (T. 67-69). In his written testimony, after further explaining NSP's billing practices, he stated that the best way to assure that all qualifying customers receive exactly six months of exempt service is to refer to the utility's revenue month for determination of the exemption. He proposed adding the following language to the department's proposed definition:

> If a utility uses a system of cycle billing and 12 revenue months per year, the 'billing month' may be the utility's revenue month. In any event, each qualifying customer shall receive six months of service exempt from taxation.

Minnesota Gas Company stated that they supported the proposed rule, either with or without the NSP addition. Minnesota Power & Light Company stated that it would be more convenient for it to determine the billing month from the date of the bill (as the department proposed), but that it "could live with" NSP's proposal. There were no other comments on the billing month proposal.

There was general agreement that what was important was to provide a system whereby each qualified customer received exactly six months of tax-free fuel. It is clear from the legislation that these were to be the "billing months" of November through April. In light of the testimony from NSP to the effect that the department's proposal would result in a few customers receiving five months of tax-free fuel, while a few other customers would receive seven months of tax-free fuel, it would appear that the adoption of NSP's proposed language would lead to greater certainty. However, that does not mean that the department's proposed rule is unreasonable. While it is recommended that the NSP language be added to the proposed rule, in order to make it more workable, the decision of whether or not to add the language is within the province of the department. The department may elect to do so, or not do so, as it sees fit.

13. A problem raised by Minnesota Power & Light Company was that the term "primary source of residential heat" was not defined, and that the lack of a definition would raise problems for that company. It pointed out that without such a definition, confusion would exist in the case of the customer who has doubled the size of his house, having installed electric heat in the new addition, but relying upon the old heating plant for the existing portion of the home. In addition, a problem would result where a customer is billed on an all-electric rate schedule and has an all-electric home, but relies to a substantial degree upon wood heat. To solve the foregoing problem, MP&L recommended that the rule be amended by adding the following language as new paragraph B.4.:

> The "primary source of residential heat" shall be that source which heats the largest square footage of floor space. Where a user heats the same area with two sources of heat, each using different fuels, such as a home heated by wood which also has an electric heating system, then the primary source of residential heat shall be that source which supplies more heat that any other source for the laragest period of time during the heating season.

At the hearing, John Horner gave an example of his brother's house in which the first floor is heated by a gas furnace in the basement. After

moving into the house, he finished off the second floor, and used electrical space heating to heat it. Mr. Horner stated that he did not know whether electricity or gas was the primary source of heat (T. 61).

Donald Mundahl of the department stated that a number of utilities have already sent inquiries to their customers asking them to state what is their primary source of heat. He stated that the department did not want to get into the business of issuing exemption certificates, but felt that in the case where the utility was unsure, the utility could rely upon the customer's response to such an inquiry. When asked by Mr. Lawrence whether the department placed an affirmative duty on the utility to double-check the response of the customer, either in all cases or in the case where the utility's records are different from what the customer has stated on his response, Mundahl stated that the department would apply a "good faith" test. He stated:

> For example, if you got a statement such as this from an organization you knew operated a garage, I'd say you couldn't accept that in good faith." (T- 85).

He also stated that if the utility and its customer believed the question to be close, it would be possible for them to send the department a letter requesting an opinion as to which was the primary source (T- 85).

Is the amendment proposed by MP&L needed and reasonable? In support of the amendment, MP&L states that it would be possible for customers to determine primary source based upon square footage of floor space heated, cubic feet of air space heated, or total BTU's. While such questions might arise in a few isolated instances, the Examiner believes that the approach suggested by Mr. Mundahl can be used to take care of the problem, and that there has not been an adequate showing of need and reasonableness. While the MP&L suggestion would give more certainty to the rule, it intrudes into the area that the Minnesota LP Gas Association and the Minnesota Gas Company are trying to stay away from. Experience will demonstrate whether such a rule is needed or not, and if the simpler approach suggested by Mr. Mundahl proves to be unworkable, the department can amend the rule to solve the problem. The MP&L proposal is not recommended for adoption at this time.

14. A related problem raised by both MP&L and NSP is that of liability of vendors. NSP recommended that the last paragraph of section 423.A. be amended to read:

No exemption certificate shall be required to qualify for the residential heating fuel exemption. A vendor may, in good faith, rely on its own records and information, and on representations made by a vendee, in determining the vendee's qualification for the residential heating fuel exemption.

While NSP stated that it supported the concept of no exemption certificates, it feared that the absence of an explicit statement in the rules regarding the "good faith" standard might lead to a vendor being liable for sales taxes which he did not collect based upon information which later proved to be erroneous.

Since the proposed language merely restates the department's position as enunciated by Mr. Mundahl, this Examiner can see no harm in adding the proposed language. However, neither can he find a proven need for the language. The department may have information, based on its experience, which would indicate such need but that information was not brought forward at the hearing. Therefore, the Examiner does not recommend that the proposed amendment be inserted at this time.

15. As was stated earlier, the general discussion in section A. of the proposed rule and the examples in section C. of the proposed rule both depend upon the definitions contained in section B. of the proposed rule. If the recommendations of the Examiner are followed, there will have to be changes made to both A. and C. As it is impossible for the Examiner to predict whether the department will make such changes, he cannot comment further on those sections in their present form. However, the changes which would be required in those sections are essentially ministerial, as they must merely be brought into conformance with the definitions in section B.

C O N C L U S I O N S

1. Due, timely and adequate legal notice of the hearing was properly served and published by the department.

2. The department did not comply with the requirements of Minn. Rule HE 103 (9 MCAR § 2.103) in that it failed to file some of the documents set forth in that rule with the Chief Hearing Examiner or his designee 25 days prior to the date and time of the hearing. In addition, as noted earlier, the department's first Statement of Need was inadequate. However, before the lone individual who asked to see the documents made his inquiry, the department had substituted a satisfactory Statement of Need. These violations did not prejudice the public, and thus, they do not prohibit the

department from proceeding with the rulemaking process. All other substantive and procedural requirements of the statute have been fulfilled.

3. The department has demonstrated its statutory authority to adopt the proposed rules.

4. With the exception noted in the Findings, the department has demonstrated the need for and reasonableness of the proposed rules.

R E C O M M E N D A T I O N S

The Examiner recommends that the proposed rules be modified as suggested in the Findings and that, so modified, they be adopted.

Dated this 20th day of October, 1978.

Allan W. Klein

ALLAN W. KLEIN
Hearing Examiner

DR-78-045-AK

STATE OF MINNESOTA
OFFICE OF HEARING EXAMINERS

FOR THE DEPARTMENT OF REVENUE

IN THE MATTER OF THE PROPOSED)
ADOPTION OF RULES OF THE SALES)
AND USE TAX DIVISION GOVERNING)
EXEMPTION FOR RESIDENTIAL)
HEATING FUELS.)

REPORT OF THE
CHIEF HEARING EXAMINER

WHEREAS, a hearing was held on August 7, 1978, before Allan W. Klein, a Hearing Examiner of the State Office of Hearing Examiners, on the above-entitled matter in compliance with Minn. Stat. § 15.0412, Subd. 4; and

WHEREAS, the Report of Hearing Examiner made pursuant to Minn. Stat. § 15.052, Subd. 3, was issued to the Department of Revenue on October 20, 1978; and

WHEREAS, the Department of Revenue has now determined to adopt rules pursuant to Minn. Stat. § 15.0412, Subd. 4; and

WHEREAS, the Department of Revenue has submitted said rules to the Chief Hearing Examiner for review pursuant to Minn. Stat. § 15.052, Subd. 4, and Rule HE 107; and

WHEREAS, the Chief Hearing Examiner finds that the final proposed rules are not substantially different from those proposed at the public hearing and that the Department of Revenue has met all requirements of Minn. Stat. § 15.0412, Subd. 4.

NOW, THEREFORE, upon receipt of this Report, the Department of Revenue has the responsibility of submitting the complete hearing record and the rules as adopted by the Department to the Attorney General, notifying all persons who requested to be informed that the hearing record has been submitted to the Attorney General, and publishing in the State Register, all pursuant to Minn. Stat. § 15.0412, Subd. 4.

Dated this 20th day of
December, 1978.

DUANE R. HARVES
Chief Hearing Examiner

STATE OF MINNESOTA
DEPARTMENT OF REVENUE

IN THE MATTER OF THE PROPOSED ADOPTION OF RULES OF THE DEPARTMENT OF REVENUE GOVERNING SALES AND USE TAX EXEMPTION FOR RESIDENTIAL HEATING FUELS	FINDINGS OF FACT AND ORDER ADOPTING RULES

The above-entitled matter came on for hearing before Allan W. Klein, a hearing examiner appointed by the Chief Hearing Examiner, on the 7th day of August, 1978, at 8:30 a.m. in Conference Room A, Capitol Square Building, St. Paul, Minnesota, after proper notice required by Minnesota Statutes, Section 15.0412 was served upon all persons, associations and other interested groups registered with the Secretary of State for that purpose.

Having now, therefore, reviewed the record of the hearing, including the verbatim transcript, the exhibits and written materials submitted before the close of the record, the report of the Hearing Examiner, and materials submitted directly to me following my receipt of the hearing record, I now adopt as my findings of fact in this matter, the Findings of Fact of the Hearing Examiner with the following exceptions:

a. based on testimony given by witnesses and the suggestion of the Hearing Examiner that a rule is needed, I hereby find that a substantial use provision is reasonable and necessary and further, by defining "substantial residential use" to mean that less than fifty percent of the building is devoted to commercial operations, the burden of the vendor in applying the exemption is minimized;

b. the request of the vendors that they be allowed to request exemption certificates to determine eligibility for the exemption is reasonable and necessary to minimize the burden on the vendor;

c. clarification of the term "billing month" is reasonable and necessary in the light of the billing practice of the large utility companies; and

d. a definition of the "primary source of residential heat" is necessary to aid the vendors and the square footage test is a reasonable test in administering the exemption.

Now, Therefore, It Is Ordered that these rules identified as rules of the Department of Revenue governing sales and use tax exemption for residential heating fuels as published at State Register, Volume 2, Number 52, pages 2352 through 2354, July 3, 1978 (2 S.R. 2352-2354) and as amended as shown in the attached Exhibit A are adopted this 18th day of December, 1978, pursuant to authority vested in me by Minnesota Statutes, Section 297A.29.

State of Minnesota

Arthur C. Roemer

ARTHUR C. ROEMER
Commissioner of Revenue

STATE OF MINNESOTA

DEPARTMENT OF REVENUE

IN THE MATTER OF THE PROPOSED ADOPTION OF RULES OF THE DEPARTMENT OF REVENUE GOVERNING SALES AND USE TAX EXEMPTION FOR RESIDENTIAL HEATING FUELS	))))	STATEMENT OF COMPLIANCE WITH MANUAL OF RULE MAKING PROCEDURES

I, Special Assistant Attorney General Richard W. Davis, do hereby declare that I have examined the proposed rules and all related documents and that, based on them and my personal familiarity with the applicable procedures, the Manual of Rule Making Procedures has been followed. Any exceptions are noted below.

Richard W. Davis
Special Assistant Attorney General

Dated: 12-29-78

STATE OF MINNESOTA

DEPARTMENT OF REVENUE

IN THE MATTER OF THE PROPOSED ADOPTION OF RULES OF THE SALES AND USE TAX DIVISION GOVERNING EXEMPTION FOR RESIDENTIAL HEATING FUELS.	))))	ORDER FOR HEARING

IT IS HEREBY ORDERED that a public hearing on the above-captioned rules be held in Conference Room A, First Floor, Capitol Square Building, 550 Cedar Street, St. Paul, Minnesota, 55101, on August 7, 1978, commencing at 8:30 a.m. and continuing until all persons have had an opportunity to be heard.

IT IS FURTHER ORDERED that a Notice of Hearing be mailed to all persons or representatives of associations or other interested groups who have registered their names with the Secretary of State for that purpose.

IT IS FURTHER ORDERED that the Notice of Hearing be published in the State Register.

George W. Winter
Deputy Commissioner of Revenue

Date:

STATE OF MINNESOTA
DEPARTMENT OF REVENUE

IN THE MATTER OF THE PROPOSED ADOPTION)
OF RULES OF THE SALES AND USE TAX)
DIVISION GOVERNING EXEMPTION FOR) NOTICE OF HEARING
RESIDENTIAL HEATING.)

NOTICE IS HEREBY GIVEN that a public hearing in the above-entitled matter will be held in Conference Room A, First Floor, Capitol Square Building, 550 Cedar Street, St. Paul, Minnesota, 55101, on August 7, 1978, commencing at 8:30 a.m. and continuing until all persons have had an opportunity to be heard.

All interested or affected persons will have an opportunity to participate. Statements may be made orally and written materials may be submitted at the hearing. In addition, written materials may be submitted by mail to Allan Klein, Office of Hearing Examiner, Room 300, 1745 University Avenue, St. Paul, Minnesota, 55104, (612) 296-6910, either before the hearing or within five days after the close of the hearing.

The proposed rules, if adopted, would outline the exemption provided by the 1978 Legislature for residential heating fuels and explain when and under what conditions the exemption is available to guide vendors in the administration of the new law. Copies of the proposed rules are now available and one free copy may be obtained by writing to Donald Mundahl, Director, Sales and Use Tax Division, 9th Floor, Capitol Square Building, 550 Cedar Street, St. Paul, Minnesota, 55101, (612) 296-2896. Additional copies will be available at the door on the date of the hearing. The agency's authority to promulgate the proposed rules is contained in Minnesota Statutes, Section 297A.29. A "Statement of Need" explaining why the agency feels the rules are necessary and a "Statement of Evidence" outlining the testimony they will be introducing will be filed with the hearing examiners office at least 25 days prior to the hearing and will be available there for public inspection.

Minnesota Statutes, Chapter 10A requires each lobbyist to register with the Ethical Practices Board within five days after commencing lobbying. Lobbying includes attempting to influence rulemaking by communicating or urging others to communicate with public officials. A lobbyist is generally any individual who spends more than $250 per year for lobbying or any individual who is engaged for pay or authorized to spend money by another individual or association and who spends more than $250 per year or five hours per month at lobbying. The statute provides certain exceptions. Questions should be directed to the Ethical Practices Board, 41 State Office Building, St. Paul, Minnesota, 55155, phone number (612) 296-5615.

George W. Winter
Deputy Commissioner of Revenue

Date:

Agency Exhibit 3

STATE OF MINNESOTA

DEPARTMENT OF REVENUE

IN THE MATTER OF THE PROPOSED)
ADOPTION OF RULES OF THE SALES)
AND USE TAX DIVISION GOVERNING)
THE EXEMPTION FOR RESIDENTIAL)
HEATING FUELS)

CERTIFICATE OF DELIVERY
SECRETARY
OF STATE LIST

I hereby certify that the attached 485 labels, 3 sheets constitute the complete list of persons, associations, and other interested groups who as of 9:30 o'clock A.M., this 29th day of June, 1978, have requested the their names be placed on file with the Secretary of State of the purpose of receiving notice of public hearing on proposed rules on the subject captioned above.

SECRETARY OF STATE

Joan Anderson Growe

By Cheri L. Mattson

Agency Exhibit 4

STATE OF MINNESOTA

DEPARTMENT OF REVENUE

IN THE MATTER OF THE PROPOSED)
ADOPTION OF RULES OF THE SALES)
AND USE TAX DIVISION GOVERNING)
THE EXEMPTION FOR RESIDENTIAL)
HEATING FUELS)

AFFIDAVIT OF RECEIPT OF
THE SECRETARY
OF STATE'S LIST

Dorothy McClung being duly sworn on oath deposes and says:

1) That s he is an employee of the Department of Revenue of the State of Minnesota.

2) That on the 29th day of June, 1978, s he went to the Secretary of State's office for the State of Minnesota and requested a current list of all representatives of associations or other interested groups or persons who had registered their names with the Secretary of State for the purpose of obtaining notices of public hearings relating to the promulgation of rules pursuant to M.S. 15.0412.

3) That on the 29th day of June, 1978, in response to the above request, the Secretary of State provided her with such a list, a copy of which is attached hereto and incorporated by reference.

Further affiant sayeth not.

Dorothy A. McClung

Subscribed and sworn to before me this
29th day of June, 1978.

Notary Public,
Ramsey County, Minnesota
My Commision expires April 26, 1985

Katherine J. Zimmerman

KATHERINE J. ZIMMERMAN
NOTARY PUBLIC—MINNESOTA
RAMSEY COUNTY
My Commission Expires April 26, 1985

Agency Exhibit 5

STATE OF MINNESOTA

DEPARTMENT OF REVENUE

IN THE MATTER OF THE PROPOSED)
ADOPTION OF RULES OF THE SALES)
AND USE TAX DIVISION GOVERNING) AFFIDAVIT OF MAILING
THE EXEMPTION FOR RESIDENTIAL)
HEATING FUELS)

Anne L. Johnson, being first duly sworn, deposes and says:

That on the 29th day of June, 1978, at the City of St. Paul, County of Ramsey, State of Minnesota, she served the attached Notice of Hearing by depositing in the United States mail at said City of St. Paul, a true and correct copy thereof, properly enveloped, with postage prepaid, to all persons and associations at the addresses listed on the attached Certificate of the Secretary of State.

Laurene R. Page

Subscribed and sworn to before me this
29th day of June, 1978

LAURENE R. PAGE
NOTARY PUBLIC—MINNESOTA
RAMSEY COUNTY
My Commission Expires Nov. 9, 1984

Agency Exhibit 6

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55555

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ADDRESS TEST ADDRESS
CITY TESTCITY MN
55555

AHOLA DEBRA
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55102

ALBERT,AA CALDER CORP
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ST PAUL MN
55101

ALLIN M KARLS
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55414

ALLENDORF MARSHALL
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MPLS MN
55415

ALLERS JOHN
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BLOOMINGTON MN
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AMER CAMPING ASSN
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55418

AM INST PROF GEOLOGISTS
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ST PAUL MN
55105

ANCHOR BLOCK COMPANY
PO BOX 3360
ST PAUL MN
55165

ANDERSON DEBRA
1115 E RIVER ROAD
MPLS MN
55414

ANDERSON HERBERT
418 8TH ST. SO.
VIRGINIA MN
55792

ANDERSON HAROLD
BOX 3047
MANKATO MN
56001

ANDERSON JAMES
7703 NORMANDALE RD
MPLS MN
55435

ANDERSON MARY
4425 RUTLEDGE AVE
EDINA MN
55436

ANDERSON STANFORD P
14600 MINNETONKA BLVD
MINNETONKA MN
55343

ANTHONY DICK WDSM RADIO
230 E SUPR ST
DULUTH MN
55102

ANTI-TRUST DIV.ATTY GEN.
160 STATE OFF BLDG
ST PAUL MN
55155

ARNOLD ROBERT MESPA
41 SHERBURNE
ST PAUL MN
55103

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CO S BRUSTUN BOX 1066
VIRGINIA MN
55792

ARROWHEAD REG. DEV COMM.
211 W 2ND ST
DULUTH MN
55802

ARROWHEAD REGIONAL DEV COMM
200 ARROWHEAD PLACE
DULUTH MN
55802

ASH GEORGE
3040 OTTAWA STREET
ST LOUIS PARK MN
55416

ASMUSSEN,DENNIS,MPIRG
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ASSOCIATED GEN CONTROF MN
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ST PAUL MN
55101

ASSN OF MINN COUNTIES
55 SHERBURNE AVE #203
ST PAUL MN
55103

ASSN RESIDENCES FOR RETARDED
459 RICE SUITE 301
ST PAUL MN
55103

BABCOCK LOCHER NELSON ET AL
118 E MAIN ST
ANOKA MN
55303

BADALICH JOHN P
2025 THOMPSON AVE
SO ST PAUL MN
55075

BARATTO DIVINE M
1192 BUSH ST
ST PAUL MN
55106

BARRETT FRED
ST LOUIS CO COURT HOUSE
DULUTH MN

BARTHOLOW HAROLD E FIRE CHF
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COON RAPIDS MN
55433

BECK PAT
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ST PAUL MN
55106

BEGALKA D REV
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BELLE PLAINE MN
56011

BEMIDJI STATE COLLEGE
PLACEMENT BUR.J.C.BRADY
BEMIDJI MN
56601

BENDA GEORGE
RURAL ROUTE 1
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BERGERUD ALF
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MPLS MN
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BERGSETH THOMAS
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MPLS MN
55403

BEST FLANAGAN ET AL
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MPLS MN
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BEUTEL ROBERT
2200 SILVER LAKE RD
NEW BRIGHTON MN
55112

BINGHAM KE CRIM JUSTICE COUN
351CITY HALL ANNEX
ST PAUL MN
55102

BLADIN PAPER CO W J LICKE
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GRAND RAPIDS MN
55744

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NORTH BRANCH MN
55056

BLOOMINGTON CITY CLERK
2215 W OLD SHAKOPEE RD
BLOOMINGTON MN
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ST PAUL MN
55101

BREHL JAMES W
332 HAMM BLDG
ST PAUL MN
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BRICK PHILIP D
807 SELLWOOD BLDG
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55802

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BROWN D M GOODRIDGE PUB S
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GOODRIDGE MN
56725

BROWN H D
4961 KINGSBERRY LANE
MINNETONKA MN
55343

BRUBACHER RICHARD COMM ADM
208 ADM BLDG
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BRUNING C.R.DEPT.CLINIC.EXP.
BURTON HALL
MPLS. MN
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55402

BUCHHOLTZ CHARLES
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INV GRV HTS MN
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BURGER ALBERT
600 DEGREE OF HONOR BLD
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BUR.ENGR.IND.DIV. MR.KIBIGER
219 N. 2ND ST.
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BUR NATL AFFAIRS INC
1231 25TH ST NW
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CABLE COMM SYST-H SARRAZIN
BOX 777
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CAIN RUTH
730 E 38TH ST
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MPLS MN
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COTTAGE GROVE MN
55016

CARLSON VERNE E
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WILLMAR MN
56201

CARRISON DALE K
MANKATO STATE COLLEGE
MANKATO MN
56001

CHAMBER OF COMMERCE
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ELY MN
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CHRYSALIS CENTER FOR WOMEN
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MPLS MN
55404

CITY CLERK
386 CITY HALL
ST PAUL MN
55102

CITIZENS LEAGUE
530 SYNDICATE BLDG
MPLS MN
55402

CITY OF ROBBINSDALE
C LARSON 4221 LAKE RD
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55108

CLAWSON CONNIE
HELP CT 317-17TH AV SE
MPLS MN

COLEMAN NICHOLAS
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COLHAPP TED
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CHASKA MN
55318

COLLIN LAURENCE
RT 2
ISANTI MN
55040

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118 E 26TH ST
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55404

CONCORDIA COLLEGE
DEAN
MOORHEAD MN
56560

CONSUMER SERVICES DEPT COMM
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55101

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CROW WING CO PLANNING & ADV
COURT HOUSE
BRAINERD MN
56401

CUSHMAN J S DAYTON HUDSON
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BELLE PLAINE MN
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DANKERS,KENNETH
1200 WEST FOURTH STREET
RED WING MN
55066

DANIELSON RODNEY L
418 AUDITORIUM
ST PAUL MN
55102

DAYTON CHAS SIERRA CLUB
800 MIDLAND BANK BLDG
MPLS MN
55401

DEVELOP DISABILITIES PROGRAM
STATE PLAN 101 CAP SQ
ST PAUL MN
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MARSHALL MN
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DIEHL JOHN
26 KENWOOD PKWY
ST PAUL MN
55105

DISPATCH PIONEER PRESS
PRESS RM STATE CAPITOL
ST PAUL MN
55101

DORSEY MARQUART
2400 1ST NATL BANK BLDG
MPLS MN
55402

DOUGLAS BELL ET AL
2212 AM.NATL BK BLDG
ST PAUL MN
55102

DOW CHEMICAL
47 BLDG
MIDLAND MI
48640

DUNN OLIVER PLUMBERS LOC
708 SO 10TH ST
MPLS MN
55404

DUPONT MIKE
5720 EXCELSIOR BLVD
MPLS MN
55416

DZUGAN KEN ST PAUL PLANNING
421 WABASHA ST
ST PAUL MN
55102

E CENTRAL REG. DEV. COMM
COURTHOUSE 18 N VINE ST
MORA MN
55051

EBELING EDWARD H.
161 W. MAIN
PERHAM MN
56573

ECKLUND WM EELLHABER-LARSON
W 1080 1ST NATL BANK
ST PAUL MN
55101

EDEVOLD RUTH
PO BOX 248
BEMIDJI MN
56601

EICHTEN DANIEL
3794 HAZEL
WHITE BEAR LK MN
55110

ELDER DR JAMES B
11140 WASHBURN AVE SO
BLOOMINGTON MN
55431

ELDRED R W ARMOUR & CO
UNION STOCK YARDS
SO ST PAUL MN
55075

ELMER EDWIN W
2901 PLEASANT AVE
MPLS MN
55408

EMERICK RICHARD A
1908 IDS CENTER
MPLS MN
55402

ENNIS A F BOISE CASCADE
PO BOX 713
INTL FALLS MN
56649

ENV SERV-GEN RESOURCE CORP
6340 INDUSTRIAL DR
HOPKINS MN
55343

ERDMAN ROGER TENNANT CO
701 N LILAC DR
MPLS MN
55441

ERNEST K LEHMANN & ASSOC.
1409 WILLOW ST.
MPLS MN
55403

ESSE KENNETH
4801 W 50TH ST
EDINA MN
55424

ETHICS COMM
RM 410 STATE OFF BLDG
ST PAUL MN
55155

EVANS CHAS.L. PRENTICE-HALL
ENGELWOOD CLIFFS
NEW JERSEY

EWING MRS WM
42 ASTAR RD
BABBITT MN
55706

FAEGRE & BENSON ATTN LIBR
1300 NW BANK BLDG
MPLS MN
55402

FARMERS ELEVATOR ASSN
852 GRAIN EXCH BLDG
MPLS MN
55415

FARRELL FRANK BUR NOR
RM 1180 176 E 5TH ST
ST PAUL MN
55101

FARSETH PAUL FOOD STAMPS PRO
WELFARE DEPT 690 N ROBT
ST PAUL MN

FELHABER R S
W 1ST NATL BANK BLDG
ST PAUL MN
55101

FILTER LOREN
BOX 36
BRITT MN
55701

FINLEY JAMES F.
920 MINN BLDG
ST PAUL MN
55101

FINNEGAN J.R.
55 E. 4TH
ST.PAUL MN
55101

FITZGERALD DR BOB
3007 LYNDALE AVE SO
MPLS MN
55408

FITZPATRICK LEO
8138 HENSLOWE AVE S
COTTAGE GROVE MN
55016

FLEMING FREDERICK A
1860 HIGHLAND PARKWAY
ST PAUL MN
55116

FLADLAND CLINT MN L&P BUR
795 RAYMOND AVE
ST PAUL MN
55114

FORBES GORDON MINN RRS ASSN
203 HANCVER 480 CEDAR
ST PAUL MN
55101

FORSBERG AGR SERV
518 SUMMIT AVE
NEW ULM MN
56073

FOX W.E. LINDQUIST & VENN
4200 IDSCTR 80 S.8TH ST
MINNEAPOLIS MN
55402

FRANKLIN ROBERT B MPLS TRIB
426 PORTLAND
MPLS MN
55415

FREDIN CONRAD M
811 FIRST NATL BK BLDG
DULUTH MN
55802

FREDLUND MRS PHYLLIS
RR 4 BOX 37
CANBY MN
56220

FREDRIKSON BYRON ET AL
47TH FLR IDS CENTER M
PLS MN
55402

FRIESEN MILLER A
RAHR BD 624 13TH ST S
VIRIGINIA MN
55792

FRISON FRANK NECA
RM 305 200 SO ROBERT
ST PAUL MN
55107

GALVIN M J JR
W2162 1ST NATL BK BLDG
ST PAUL MN
55101

GARDNER HDW - R A JOHNSON
515 WASHINGTON AVE N
MPLS MN
55401

GEBERT K L
220 GRAIN EXCH
MPLS MN
55415

GEO A HORMEL & CO LAW DEPT
PO BOX 800
AUSTIN MN
55912

GIEL DAVID
RM B-28 STATE CAPITOL
ST PAUL MN
55155

GLEESON MICHAEL
909 SOC SC BLDG U OF M
MPLS MN
55455

GLEN. HILLS HOSP.R.VAN HAUER
3901 GOLDEN VALLEY RD.
MPLS. MN
55422

GODIN RALPH J
3824 47TH AVE SO
MPLS MN
55406

GOLDBERG PROF MELVIN
WM MITCHELL COL OF LAW
ST PAUL MN
55105

GOODMAN OF TEL CABLE TV
302 E SUPERIOR
DULUTH MN
55802

GRAHAM THOS H
854 MIDLAND BK BLDG
MPLS MN
55401

GRANATH MARVIN -HONEYWELL
2701 4TH AVE SO
MPLS MN
55408

GREATER MET AREA HOSPITAL
5152 CEDAR AVE S
MPLS MN
55417

GREEN DEL CITY MGR
BLOOMINGTON CITY HALL
BLOOMINGTON MN
55431

GREEN GARY J
41 SHERBURNE AVE
ST PAUL MN
55102

GREEN JANET
9773 N SHORE DR
DULUTH MN
55804

GRUMMERT REV DONALD
1435 ADAMS ST
MPLS MN
55413

GUSTAFSON DAN-LABOR TEMPLE
312 CENTRAL
MPLS MN
55414

GUSTAFSON WALLACE
BOX 567
WILLMAR MN
56201

H B FULLER CO
2400 KASOTA AVE
ST PAUL MN
55108

HALLBERG LEE & MCCABE
4927 34TH AVE S
MPLS MN
55417

HANFT PHILIP M
1200 ALWORTH BLDG
DULUTH MN
55802

HANSON WARREN A SKELGAS
PO BOX 1650
TULSA OK
74102

HAROLD J WESTIN CONSTRUCT
45 E 8TH ST
ST PAUL MN
55101

HARRY RICK
RT 1 BOX 138
KETTLE RIVER MN
55757

HAUN DR J W GEN MILLS
PO BOX 1113
MPLS MN
55440

HAYES, THOMAS W
700 SELLWOOD BLG
DULUTH MN
55812

HART PATRICK V
112 E LIBERTY BOX 3271
MANKATO MN
56001

HARTFELDT WILL
434 HAMM BLDG
ST PAUL MN
55102

HAVEN ROBT TWIN TN TREATMENT
1706 UNIV AVE
ST PAUL MN
55104

HEAD & TRUHN
1007 SOO LINE BLDG
MPLS MN
55402

HEADWATERS REG DEV. COMM
BOX 584 MENTAL HEALTH
BEMIDJI MN
56601

HEALTH MANPOWER C LARSON
717 DELAWARE ST SE
MPLS MN
55440

HEANEY BILL
30 W SUPERIOR ST
DULUTH MN
55802

HEARING EX.OFF. M GREENBERG
1745 UNIV AVE
ST PAUL MN
55104

HEIM PAUL M
3944 IDS CENTER 80 S 8
MPLS MN
55402

HEISENFELT WM
BOX 516
BEMIDJI MN
56601

HELTZER JAMES DAYTON HUDSON
777 NICOLLET MALL
MPLS MN
55402

HENDRICKSON A WM
100 FREEMAN DRIVE
ST PETER MN
56082

HENDRICKSON MRS VIRGINIA
3324 COUNTRY WOOD DR
BURNSVILLE MN
55337

HINRICHSEN PATRICK
MANKATO FREE PRESS
MANKATO MN
56001

HOLEY GEORGE
1509 SW SIXTH STREET
FARIBAULT MN
55021

HOLMES EUSTIS ET AL
4610 IDS CENTER
MPLS MN
55402

HOPKINS WM.B. DIR.MISCCA
3915 GOLDEN VALLEY ROAD
GOLDEN VALLEY MN
55422

HORNER WALDORF - KAZIUKEWICZ
PO BOX 3260
ST PAUL MN
55165

HOLT JOHN
517 4TH ST NW
FARIBUALT MN
55021

HOULE MELVIN
881 W HWY 96
SHOREVIEW MN
55112

HOUSE APPROPRIATIONS COMM
RM 109 STATE CAPITOL
ST PAUL MN
55101

HULSTRAND ANDERSON & LARSON
PO BOX 130
WILLMAR MN
56201

HUMAN RIGHTS
200 CAPITOL SQ BLDG
ST PAUL MN
55101

HUSEBYE, CRAIG J.
5036 FRANCE S.
EDINA MN
55410

HUTCHISON R.M. ANOKA CO.C
COURT HOUSE
ANOKA MN
55303

HYLAND DEAN
1501 W 50TH ST
MPLS MN
55419

IMAGE
BOX 3215
ST PAUL MN
55165

IMS PAUL

ECHO MN

INGEBRIGTSEN DR K H
23 SE 4TH ST
MPLS MN
55414

INGVALSON VERN MN.FARM BU
1976 WOODDALE BOX 43370
ST PAUL MN
55164

INS FED OF MINN
902 SOO LINE BLDG
MPLS MN
55402

INTERSTATE POWER RW STEEL
1000 MAIN ST
DUBUQUE IA
52001

IVERSON DR JOS DEPT ED
ST OLAF COLLEGE
NORTHFIELD MN
55057

IZAAK WALTON MN DIV
111 E FRANKLIN RM-210
MPLS MN
55404

JAIN NIRMAL ENIV PROCESS
1220 GLENWOOD AVE
MPLS MN
55405

JENOS INC
525 LAKE AVE SO
DULUTH MN
55801

JENSEN ARTHUR,CITY CLK
2215 W OLD SHAKOPEE RD
BLOOMINGTON MN
55431

JENSEN CARL A
127 E MAIN ST
SLEEPY EYE MN
56085

JENSEN MRS GAYNOLD
111 WEST 107TH ST
MPLS MN
55420

JOHANSEN BUS SERV INC
19 DAYTON RD
CHAMPLIN MN
55316

JOHNSON & SANDERSON
ST MARYS HOSPITAL
ROCHESTER MN
55901

JOHNSON CLARENCE IBEW LU 292
3615 37TH AVE S
MPLS MN
55406

JOHNSON G ROBERT
4344 IDS CENTER
MPLS MN
55402

JOHNSON LEROY
9939 BLUEBIRD ST NW
COON RAPIDS MN
55433

JOHNSON M.D. FRUNDT & FRUNDT

BLUE EARTH MN
56013

JOHNSON LANCE J
265 S LAFAYETTE RD
ST PAUL MN
55107

JONES C NORTHSIDE RES RED
1800 OLSON MEMORIAL HWY
MPLS MN
55411

KABLE RICHARD W

BETHEL MN
55006

KAVANEY RICHARD
1220 NORTHERN FED BLDG
ST PAUL MN
55102

KEABLE MIKE
909 6TH AVE N
ST CLOUD MN
56301

KEENAN RICHARD J
4444 IDS BLDG
MPLS MN
55402

KJERVIK DIANE
4302 POWEL HALL U OF M
MPLS MN

KLOSTER MARION PEAVEY CO
730 2ND AVE S
MPLS MN
55402

KLUZ STEVEN J
1910 1ST NATL BK BLDG
MPLS MN
55402

KNOPP TIMOTHY
COLLEGE FORESTRY U OF M
ST PAUL MN
55108

KNUTSON DR KEITH,BICLOGY DPT
ST CLOUD STATE
ST CLOUD MN
56301

KNUTSON R N GRANNIS ETAL
F J SCHULT BLDG
ST ST PAUL MN
55075

KOLLER MR & MRS ERWIN A
1568 DULUTH ST
ST PAUL MN
55108

KOPP MRS VERNON
2050 65TH ST E
INVER GR HGHT MN
55075

KRAMER ERNEST W
717 DELAWARE ST SE
MPLS MN
55440

KROEGER CHARLES
122 NW 7TH STREET
FARIBAULT MN
55021

KRONLOKKEN J E
10048 NORD RD
BLOOMINGTON MN
55437

KROON H CLIFTON
210 E WALNUT
MANKATO MN
56001

KVB ENGINEERING INC
600 S CO RD 18
MPLS MN
55426

LABELLE JUANITA MRS
5816 AQUILA AVE NO
NEW HOPE MN
55428

LAKE SUPERIOR INDUSTRIAL BUR
828 FIRST AM. BK. BLDG.
DULUTH MN
55802

LANAHAN E F - SIBLEY CO
184 E 6TH ST
ST PAUL MN
55101

LANGVIN DAVID
7500 80TH ST S
COTTAGE GROVE MN
55016

LAPP LAZAR LAURIE ET AL
1200 BUILDERS EXCHANGE
MINNEAPOLIS MN
55402

LARSON C L
3800 MINNEHAHA AVE SO
MPLS MN
55406

LARSON HANS P DIV HOSP SERV
717 DELAWARE ST SE
MPLS MN
55440

LEAGUE MN MUNIC
300 HANOVER 480 CEDAR
ST PAUL MN
55101

LEAGUE WOMEN VOTERS OF MINN
555 WABASHA
ST PAUL MN
55102

LEG.REF.LIB-Z. DEWITT
RM 111 STATE CAPITOL
ST PAUL MN
55155

LEVEY JESS MET STATE UNIV
METRO SQ RM 121
ST PAUL MN
55101

LEAVEY THOS
829 22ND AVE SE
MPLS MN
55414

LEWIS DR.G.M JR.
ABBOTT 110 E 18TH ST
MPLS MN
55403

LIBBEY LEONARD
BOX 17011 NOKOMIS STA
MPLS MN
55417

LINDALL & JONATHAN DEVELOP.
VILLAGE ONE CENTER
CHASKA MN
55318

LOCKNER GARY
R R 1 BOX 23
BAUDETTE MN
56623

LOWE DOUG
2701 N LEXINGTON AVE
ROSEVILLE MN
55113

LUTH SOC SERVICE OF MN
2414 PARK AVE
MPLS MN
55404

LYNCH DONALD SIBLEY CO
184 E 6TH ST
ST PAUL MN
55102

MAHCF RICK CARTER
2850 METRO DR SUITE 431
BLOOMINGTON MN
55420

MALECKI JAMES
1 SO STATE ST
NEW ULM MN
56073

MALONE E I COMM LABOR & I
444 LAFAYETTE RD 5TH FL
ST PAUL MN
55101

MANKATO STAT STUDENT SENATE
CENTENNIAL STUDENT UN
MANKATO MN
56001

MANKATO STATE STUDENT ASSN
BOX 58 MANKATO COLLEGE
MANKATO MN
56001

MANTHEY T J PICKANDS MATHER
1100 SUPERIOR AVE
CLEVELAND OH
44114

MASTOR & MATTSON LTD
315 PEAVEY BLDG
MPLS MN
55402

MAUL WARREN E
320 S 4TH ST
MPLS MN
55415

MAYO FOUNDATION G CRWOLL
200 FIRST AVE NW
ROCHESTER MN
55901

MCCLURG EUNICE
1061 109TH AVE NE
BLAINE MN
55434

MCDONALD PHILIP M
2077 SELBY AVE
ST PAUL MN
55104

MCFADDEN G H DISPATCH-PRESS
55 E 4TH ST
ST PAUL MN
55101

MEIEROTTO, JOAN
1794 SO LEXINGTON
ST PAUL MN
55118

MIDLAND GLASS-HD SPURLING
PO BOX 69
SHAKOPEE MN
55379

MILLER TOM
2311 PILLSBURY AVE S
MPLS MN
55404

MINN ASSN ELEC COOPERATIVES
4901 W 77TH ST
MPLS MN
55435

MINN CHAP ASSOC BLDRS-CONTRS
7204 W 27TH ST
MPLS MN
55426

MINNESOTA FARMERS UNION
1717 UNIVERSITY AVE
ST PAUL MN
55104

MINN. HOTEL & MTR. ASSN
2001 UNIVERSITY AVE
ST PAUL MN

MINN.MTR.TRANSP. .J.N.DENN
1821 UNIV.
ST.PAUL MN
55104

MN REP STATE CENTRAL COMM
555 WABASHA AVE
ST PAUL MN
55102

MINN STATE BAR ASSN
100 MINN FED BLDG
MPLS MN
55402

MINN STATE RETIREMENT SYSTEM
529 JACKSON ST
ST PAUL MN
55101

MCKIBBON MRS SHIRLEY
11 EVERGREEN LN
BABBITT MN
55706

MET TFR MEN ASSN A ROSENTHAL
1821 UNIV AVE
ST PAUL MN
55104

MILLER M ADMIN AGENCIES DIV
G19K STATE ADM BLDG
ST PAUL MN
55155

MINN APT ASSN
GRIGGS-MIDWAY BLDG
ST PAUL MN
55104

MINN. ASSN. PET RETAILERS
1115 2ND AVE. SO.
MINNEAPOLIS MN
55403

MINN COMM FOR HANDICAPPED
METRO SQ 492 7TH & ROBT
ST PAUL MN
55101

MINN FOOD RETAILERS ASSN
555 WABASHA
ST PAUL MN
55101

MINN HWYS MANAGEMENT SERVICE
407 HWY BLDG
ST PAUL MN
55101

MINN PETROLEUM COUNCIL
1020 NORTHERN FED BLDG
ST PAUL MN
55102

MINN RESTAURANT ASSN
2001 UNIVERSITY AVE.
ST PAUL MN
55104

MINN STATE BD PHARMACY
717 DELAWARE ST SE #351
MPLS MN
55414

MINN TEAMSTERS CREDIT UNION
2021 HENN AVE E
MPLS MN
55413

MCNEILLY GREG MNDSVIEW ED AS
41 SHERBURNE AVE
ST PAUL MN
55103

METROPOLITAN COUNCIL LIBRARY
300 METRO SQUARE
ST PAUL MN
55155

MILLER PAUL J PHARMACY SERV
ST MARYS HOSP
ROCHESTER MN
55901

MINN ASPHALT PAVEMENT ASSN
555 WABASHA RM 209
ST PAUL MN
55102

MINN ASSN VOL SOC SERVICE
1821 UNIV SUITE 389
ST PAUL MN
55114

MINN COMMUNITY DEVELOP SERV
512 ROSSMOR BLDG
ST PAUL MN
55101

MINN GOV ENG COUNCIL
2400 SHERWOOD HILL RD
MINNETONKA MN
55343

MINN LAND USE COMMITTEE
4344 IDS CENTER
MPLS MN
55402

MINN POLLUTION CONTROL AGCY
1935 W CO RD B2
ROSEVILLE MN
55113

MINN RETAIL FED INS
131 METRO SP
ST PAUL MN
55101

MINN STATE EMP UNION COUNC 6
236 E PLATO BLVD
ST PAUL MN
55107

MINN TBR PRODUCERS ASSN
200 CHRISTIE BLDG
DULUTH MN
55802

MET. WASTE CONTOL COMM.
350 METRO SQ BLG
ST PAUL MN
55101

MEYER HERBERT
10824 ZENITH AVE S
BLOOMINGTON MN
55431

MILLER RICHARD A
1020 PLYMOUTH BLDG
MPLS MN
55402

MINN ASSN COOPERATIVES
55 SHERBURNE AVE
ST PAUL MN
55103

MINN ASSN WATERSHED DIST'

ADA MN
56510

MINN DEPT HEALTH J C MCKA
717 DELAWARE S E
MPLS MN
55440

MINN HEREFORD-LJ SCHAFER

BUFFALO LAKE MN
55314

MINN LP GAS ASSN
7515 WAYZATA BLVD 106
MPLS MN
55426

MINN POULTRY & HATCHERY A
BOX 158
MADELIA MN
56062

MINN RETAIL HARDWARE ASSN
3033 EXCELSIOR BLVD 313
MPLS MN
55416

MINN STATE MEDICAL ASSOC
STE 900 AM NATL BK BLDG
STPAUL MN
55101

MINN.TURKEY GROWERS ASSN
2383 UNIV AVE
ST PAUL MN
55114

MINN VETERANS MED ASSN
2175 W HWY 36
ROSEVILLE MN
55113

MN. ASN.C&IND H.D.PETERSON
480 CEDAR ST.
ST.PAUL MN
55101

MN GRAPHIC DESIGNERS ASSO
PO BOX 24272
MPLS MN
55424

MN STATE SER BLIND-K NATARDY
1745 UNIVERSITY AVE
ST PAUL MN
55104

MORTON BUILDINGS INC
R #1
FOLEY MN
56329

MPLS ASSN RETARDED CITIZENS
3100 W LAKE ST
MPLS MN
55416

MT OLIVET ROLLING ACRES
R 1 BOX 576
EXCELSIOR MN
55331

NATL FAMILY INS CO
2147 UNIV AVE
ST PAUL MN
55114

NEREN MADONNA
376 NEAL AVE S
AFTON MN
55001

NURSING HOME ADMRS BD EXAMRS
RM 340 717 DELAWARE SE
MPLS MN
55414

NW REG. DEV. COMM
425 WOODLAND AVE
CROOKSTON MN
56716

MINN WATER RESOURCES BD
RM 206 555 WABASHA ST
ST PAUL MN
55102

MN AFL-CIO L.O. LASHCMB
175 AURORA
ST PAUL MN
55103

MN PUB INT RESEARCH GROUP
3036 UNIV AVE SE
MPLS MN
55414

MIXA FRANK LK MNTKA CONS DIS
402 E LAKE ST
WAYZATA MN
55391

MOSS DR JEROME
125 PEIK 159 PILLSBURY
MPLS MN
55455

MPLS CITY ATTORNEY
325M CITY HALL
MPLS MN
55415

MURPHY DIANA E
4200 IDS-LINDQUIST VENN
MPLS MN
55402

NASS GEO V HENN CO GEN HOSP
5TH AND PORTLAND AVE
MPLS MN
55415

NCEC INC C/O DR DAHLBERG
CONCORDIA COLLEGE
MOORHEAD MN
56560

NEUMAN RALPH W
RT 2 BOX 125
EMBARRASS MN
55732

NURSING HOME RES ADV CO.
111 E FRANKLIN S210
MPLS MN
55404

NYQUIST DEAN A
3707 53RD PL N
BROOKLYN CTR MN
55429

MINN-WISC BOUNDARY AREA COMM
600 2ND ST
HUDSON WI
54016

MN.BD OF NURSING
717 DELAWARE ST SE
MPLS MN
55414

MN SOC SERV ASS J HOOD
614 PORTLAND
ST PAUL MN
55102

MOFFITT R C
RM 301 M MPLS CITYHALL
MPLS MN
55415

MOTOR VEHICLE MFRS ASSN
411 MAIN ST (215)
ST PAUL MN
55102

MPLS STAR PRESS ROOM
STATE CAPITOL
ST PAUL MN
55101

MURPHY PATRICK SSR INC
BOX 986 COURTHOUSE STA
ARLINGTON VA
22216

NATL CAR RENTAL ATT D MITZEL
5501 GREEN VALLEY DR
MPLS MN
55437

NELSON HOWARD I

LINDSROM MN
55045

NO SUB MONTESSORI-S SADDLER
2487 HELEN COURT
NO ST PAUL MN
55109

NW BELL TEL CO LEGAL DEPT
224 S 5TH ST RM 2000
MPLS MN
55402

MN AUTOMOBILE DEALERS ASS
277 UNIV AVE
ST PAUL MN
55103

MN ELECTRICAL ASSN
3100 HUMBOLT SO
MPLS MN
55408

MN ST PHARMACEUTICAL ASSN
2469 UNIVERSITY AVE
ST PAUL MN
55114

MOOD R BLOOMINGTON HLTH D
10200 PENN SO
BLOOMINGTON MN
55431

MPIRG
BOX 45 ST MARYS COLLEGE
WINONA MN
55987

MPLS TRIBUNE CITY DESK
425 PORTLAND AVE
MPLS MN
55415

MURPHY PATRICK DUFFY
1440 SUMMITT AVE
ST PAUL MN
55105

NATL COUNCIL JEWISH WOMEN
4330 CEDAR LK RD
MPLS MN
55416

NELSON JOHN
4809 180TH ST N
HUGO MN
55038

NORTH CENTRAL ELEC ASSN
PO BOX 202
BATTLE LAKE MN
56515

NW COUNTRY ELEVATOR ASSN
802 GRAIN EXCH BLDG
MPLS MN
55415

O'BRIEN J.DENNIS
1100 1ST NATL.BANK BLDG
MINNEAPOLIS MN
55402

O'CONNELL RAY
MN GAS CO 733 MARQ AVE
MPLS MN
55402

OFFICE OF THE GOVERNOR
130 STATE CAPITOL
ST PAUL MN
55101

OLOFSON ARTHUR MBO & MAINC
927 SOO LINE BLDG
MPLS MN
55402

OLSON KATHLEEN
192 SEYMOUR AVE SE
MPLS MN
55414

OTTER TAIL POWER CO.
215 S. CASCADE ST.
FERGUS FALLS MN
56537

PARKER SANDY
7480 CHANHASSEN ROAD
EXCELSIOR MN
55331

PATTISON ORVIS
BOX 645
WILLMAR MN
56201

PAYNE COL ALVIN

DEGRAFF MN
56233

PAYNE WM B
2400 FIRST NATL BK BLDG
MPLS MN
55402

PETERSEN DOUG ESIDE NEIGHBOR
HOOD SERV 1929 2ND STNE
MPLS MN
55418

PETERSON MYRON D
ROUTE 2 BOX 99
SACRED HEART MN
56285

PFEIFER AND SHULTZ, INC
1433 UTICA AVE S
MPLS MN
55416

PHAR MFGRS ASSN WM D PATTON
1155 15TH ST NW
WASHINGTON DC DC
20005

PHILLIPS LEGISLATIVE SERVICE
459 RICE ST
ST PAUL MN
55103

PINNETTI NICK M HALEY & A
40 CENTRAL PARK S
NEW YORK NY.
10019

POPOVICH PETER S
314 MINN BLDG
ST PAUL MN
55101

PORTER DAVID
3002 27 AVE S
MPLS MN
55406

PORTER LYLE O

TRACY MN
56175

PORT AUTH CITY OF ST PAUL
330 MINNESOTA BLDG
ST PAUL MN
55101

POSS DONALD G
6301 SHINGLE CREEK PKWY
BROOKLYN CTR MN
55430

POYZER ROBT
BOX 675
FERGUS FALLS MN
56357

PRAUSE JOS.C.
2220 105TH AVE.N.W.
COON RAPIDS MN
55433

PROCTOR&GAMBLE L THEOHAR
IVORYDALE TECH CENTER
CINCINNATI OH
45217

PULSCHER RBT SPRINGSTED INC
813 OSBORN BLDG
ST PAUL MN
55102

RADMAN RICHARD-LABOR TEMP
418 AUDITORIUM
ST PAUL MN
55102

RALPH BURKE ASSOCIATES
5200 W 73RD ST
MPLS MN
55435

RAMSEY CO MEDICAL SOC
908 AM NATL BK BLDG
ST PAUL MN
55101

RAUENHORSTCORP-RONALD G KIRK
7900 XERXES S S-2200
MPLS MN
55431

REAGAN MICHAEL
% MINN LEARNING CTR
BRAINERD MN
56401

REARDON MRS HELEN
1125 S E 6TH ST
WILLMAR MN
56201

REID DAVID H
6469 N GRAHAM RD
INDIANAPOLIS IN
46220

RED OWL STORES INC
215 E EXCELSIOR AVE
HOPKINS MN
55343

REGION FIVE REG. DEV. COM
102 6TH ST N
STAPLES MN
56479

REGION NINE DEV. COMM.
709 N FRONT ST
MANKATO MN
56001

REINO O LAINE 3M COMPANY
3M CENTER
ST PAUL MN
55101

RENNER R.H. ST PAUL AREA CC
300 OSBORN BLDG.
ST PAUL MN
55102

RENQUIST ARTHUR NSP CO
414 NICOLLET MALL
MPLS MN
55401

RICHARDSON THOS
7851 METRO PKWY S 103
MPLS MN
55420

RICHARDS MONTGOMERY ET AL
1430 RAND TOWER
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ROBBIE JOSEPH
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55402

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55455

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1260 NW NATL BK BLDG
ST PAUL MN
55101

ROSS ALFRED
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LINO LAKES MN
55014

ROSS ROY J
CLK TREAS
LITCHFIELD MN
55355

SAX DOVE & STENSON
310 ENDICOTT BLDG
ST PAUL MN
55101

ST PAUL FOOD RETAILERS ASSN
1220 ARCADE
ST PAUL MN
55106

SCHLICHT REV ROBT
611 W MAIN ST
BELLE PLAINE MN
56011

SCHNEIDER MAHLON
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LESUEUR MN
56058

SCHWINN ROBT.P.
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55402

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55901

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2811 BDWY
SLAYTON MN
56172

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55455

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55402

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SHABATURA EUGENE H
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55811

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55422

TWIN CITIES PIPING IND ASSN
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SO ST PAUL MN
55075

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STATE OF MINNESOTA
DEPARTMENT OF REVENUE
SALES & USE TAX DIVISION

In the Matter of a Proposed Amendment & Addition to the Rules of the Department of Revenue Governing the Administration of the Sales & Use Tax Law.

STATEMENT OF NEED

AND

SUMMARY OF EVIDENCE

The above rule is an amendment to existing rules of the Department of Revenue, Sales and Use Tax Division. The last time these rules were amended was in 1978.

This document has been prepared as a verbatim, affirmative presentation of facts necessary to establish the statutory authority, need for, and reasonableness of the proposed amendment to the existing rules. It is submitted pursuant to Minnesota Regulation HE 103 requiring both a Statement of Need and Summary of Evidence.

AUTHORITY TO ADOPT RULES

Minnesota Statute S 297A.29 (1976) grants the Commissioner of Revenue statutory authority to adopt rules and regulations for administration and enforcement of the Sales and Use Tax Law. This statute reads as follows:

> "The Commissioner shall promulgate all needful rules and regulations for the administration and enforcement of sections 297A.01 to 297A.44 not inconsistent with its provisions and such regulations shall have the force and effect of law."

NEW RULE

NEED AND REASONABLENESS

CHAPTER FOUR

Exemptions

Tax S&U 423 Residential Heating Fuels

Minnesota Statute S 297A.25, Subdivision 1 was amended by Chapter 721, Laws of Minnesota 1978. This amendment added a new exemption for the sale of residential heating fuels effective April 1, 1978. Natural gas or electricity sold for residential use to customers, who are metered and billed as residential users and who use natural gas or electricity for their primary source of residential heat, is exempt from the sales and use tax for the billing months of November, December, January, February, March and April. Year around sales of fuel oil, coal, steam, propane gas and L.P. gas sold to residential customers for residential heating are exempt from the sales and use tax.

During the 1977 and 1978 sessions of the Minnesota legislature, no less than thirteen bills were introduced which proposed to provide an exemption from the four percent sales tax on utilities. The legislators were concerned about the impact of energy costs on persons living in a cold climate when incomes were not rising any where near as fast as the costs of fuel.

There were two basic concerns about these exemption proposals. The first concern parallels the United States Congress' concern regarding the need for conservation of energy. By removing the sales tax and making energy cheaper, are you encouraging use of additional energy? Secondly, the administration of any exemption is complex.

As part of the House Tax Committee Chairmen's Omnibus Tax Bill for 1978, Representative William Kelly proposed a different exemption idea. It was included as Article IV of his entire package and is attached and marked Exhibit A. At the same time Chairman Kelly

distributed explanations and revenue estimates for the exemption proposal marked Exhibits B, C, and D. The proposal was further amended and was ultimately included in the tax conference committee's final package which was passed by both Houses and signed into law by the Governor on March 31, 1978. The act was effective the day after final enactment or April 1, 1978.

The Department of Revenue had one week from the final legislative action to the date the Governor signed the bill to draw up guidelines and notify all vendors who would be affected. The attached Exhibit E is the notification sent to vendors prior to the April 1, 1978, effective date.

It was apparent to members of the Department of Revenue after listening to legislative discussion of the bill and discussing it with the author and his staff that the bill was designed to reduce any administrative burden on the vendors who must make the initial decisions to apply the sales tax or the exemption when billing consumers for their product. Therefore, the Department proposes to adopt an "all or nothing" approach. Once a vendor established that a residence is heated with electricity, for example, all electric bills for the six month period are tax free even though the electricity provided to that residence may be used for cooking, drying clothes, lighting, etc. To expect the vendor to apportion the electricity used only for heating would be contrary to the statute and common sense. In the vast majority of housing units there is no separate meter for electricity and gas to be used exclusively for heating the structure. It could be argued that if the unit were heated with electricity and the stove and oven were run by electricity, part of the heat from the stove and oven are used to reduce the basic heating requirements. Further, if the electricity is provided to a structure housing both a residential

unit and a commercial operation it would be impractical to require the vendor to allocate the energy used only for residential use. The statute provides exemption only for residential use and does not provide a method of apportionment. As a result, it is our position that the fuel furnished to such a multiuse structure is taxable. If the electricity furnished to the residential portion of this multiuse structure is metered and billed separately, it is our position that the billing for the residential portion is exempt during the six month period.

The rule as proposed attempts to interpret the statute as broadly as possible in favor of the residential user yet providing simplified guidelines for the vendor. This rule is designed to be a working tool for each vendor in his billing process. The examples provided attempt to answer the questions most frequently asked by the vendors both before and since the law was effective.

The rule also proposes the delivery test with an exception for firewood. Again, this decision was made to accomodate administrative [illegible] the vendor. Most of the fuels can be sold over the counter. If purchased in that fashion, the vendor has no real method of determining the utlimate use without quizzing the customer and then maintaining records for audit purposes. Firewood is excepted, as noted above, since it is not normally used for nonheating purposes and is more normally sold over the counter.

It was necessary for the Department to interpret the phrases "billed as residential users" pertaining to natural gas and "metered and billed as residential users" pertaining to electricity. Following final action by the legislature, prior to issuing the release marked as Exhibit E, the Department contacted the Minnesota Public Service

Commission and ten major utilities to determine if there were universal definitions for these phrases. We found that utilities have various definitions. If we allowed each vendor to use their own pre-existing definition we would lose uniformity statewide. Finally we approached the American Gas Association, a recognized industry organization. It was this Association which had the definition of residential user which we propose to apply.

We found this definition was consistent with the definition used by Northern States Power on file with the Public Service Commission. We now propose this standard. To date, there is no industry objection so we assume that this definition is workable, uniform, and fair. We use the same definition for electric service to be consistent.

The rule establishes standards and guidelines to aid in the implementation and administration of this law. It is needed for purposes of clarity and taxpayer awareness. It is designed to eliminate confusion and ambiguity arising out of the general application of this new exemption.

Exhibit A.

ARTICLE IV

Sec. 1. Minnesota Statutes 1976, Section 297A.25, Subdivision 1, is amended to read:

297A.25 [EXEMPTIONS.] Subdivision 1. The following are specifically exempted from the taxes imposed by sections297A.01 to 297A.44:

(a) The gross receipts from the sale of food products including but not limited to cereal and cereal products, butter, cheese, milk and milk products, oleomargarine, meat and meat products, fish and fish products, eggs and egg products, vegetables and vegetable products, fruit and fruit products, spices and salt, sugar and sugar products, coffee and coffee substitutes, tea, cocoa and cocoa products;

(b) The gross receipts from the sale of prescribed drugs and medicine intended for use, internal or external, in the cure, mitigation, treatment or prevention of illness or disease in human beings and products consumed by humans for the preservation of health, including prescription glasses, therapeutic and prosthetic devices, but not including cosmetics or toilet articles notwithstanding the presence of medicinal ingredients therein;

(c) The gross receipts from the sale of and the storage, use or other consumption in Minnesota of tangible personal property, tickets, or admissions, electricity, gas, or local exchange telephone service, which under the Constitution or laws of the United States or under the Constitution of Minnesota, the state of Minnesota is prohibited from taxing;

(d) The gross receipts from the sale of tangible personal property (i) which, without intermediate use, is shipped or transported outside Minnesota and thereafter used in a trade or business or is stored, processed, fabricated or manufactured into, attached to or incorporated into other tangible personal property transported or shipped outside Minnesota and thereafter used in a trade or business outside Minnesota, and which is not thereafter returned to a point within Minnesota, except in the course of interstate commerce (storage shall not constitute intermediate use); or (ii) which the seller delivers to a common carrier for delivery outside Minnesota, places in the United States mail or parcel post directed to the purchaser outside Minnesota, or delivers to the purchaser outside Minnesota by means of the seller's own delivery vehicles, and which is not thereafter returned to a point within Minnesota, except in the course of interstate commerce;

(e) The gross receipts from the sale of packing materials used to pack and ship household goods, the ultimate destination of which is outside the state of Minnesota and which are not thereafter returned to a point within Minnesota, except in the course of interstate commerce;

(f) The gross receipts from the sale of and storage, use or consumption of petroleum products upon which a tax

has been imposed under the provisions of chapter 296, whether or not any part of said tax may be subsequently refunded;

(g) The gross receipts from the sale of clothing and wearing apparel except the following:

(i) all articles commonly or commercially known as jewelry, whether real or imitation; pearls, precious and semi-precious stones, and imitations thereof; articles made of, or ornamented, mounted or fitted with precious metals or imitations thereof; watches; clocks; cases and movements for watches and clocks; gold, gold-plated, silver, or sterling flatware or hollow ware and silver-plated hollow ware; opera glasses; lorgnettes; marine glasses; field glasses and binoculars.

(ii) articles made of fur on the hide or pelt, and articles of which such fur is the component material or chief value, but only if such value is more than three times the value of the next most valuable component material.

(iii) perfume, essences, extracts, toilet waters, cosmetics, petroleum jellies, hair oils, pomades, hair dressings, hair restoratives, hair dyes, aromatic cachous and toilet powders. The tax imposed by this act shall not apply to lotion, oil, powder, or other article intended to be used or applied only in the case of babies.

(iv) trunks, valises, traveling bags, suitcases, satchels, overnight bags, hat boxes for use by travelers, beach bags, bathing suit bags, brief cases made of leather or imitation leather, salesmen's sample and display cases, purses, handbags, pocketbooks, wallets, billfolds, card, pass, and key cases and toilet cases.

(h) The gross receipts from the sale of and the storage, use, or consumption of all materials, including

chemicals, fuels, petroleum products, lubricants, packaging materials, including returnable containers used in packaging food and beverage products, feeds, seeds, fertilizers, electricity, gas and steam, used or consumed in agricultural or industrial production of personal property intended to be sold ultimately at retail, whether or not the item so used becomes an ingredient or constituent part of the property produced. Such production shall include, but is not limited to, research, development, design or production of any tangible personal property, manufacturing, processing (other than by restaurants and consumers) of agricultural products whether vegetable or animal, commercial fishing, refining, smelting, reducing, brewing, distilling, printing, mining, quarrying, lumbering, generating electricity and the production of road building materials. Such production shall not include painting, cleaning, repairing or similar processing of property except as part of the original manufacturing process. Machinery, equipment, implements, tools, accessories, appliances, contrivances, furniture and fixtures, used in such production and fuel, electricity, gas or steam used for space heating or lighting, are not included within this exemption; however, accessory tools, equipment and other short lived items, which are separate detachable units used in producing a direct effect upon the product, where such items have an ordinary useful life of less than 12 months, are included within the exemption provided herein;

(i) The gross receipts from the sale of and storage, use or other consumption in Minnesota of tangible personal property (except as provided in section 297A.14) which is used or consumed in producing any publication regularly issued at average intervals not exceeding three months, and

any such publication. For purposes of this subsection, "publication" as used herein shall include, without limiting the foregoing, a legal newspaper as defined by Minnesota Statutes 1965, Section 331.02, and any supplements or enclosures with or part of said newspaper; and the gross receipts of any advertising contained therein or therewith shall be exempt. For this purpose, advertising in any such publication shall be deemed to be a service and not tangible personal property, and persons or their agents who publish or sell such newspapers shall be deemed to be engaging in a service with respect to gross receipts realized from such newsgathering or publishing activities by them, including the sale of advertising. Machinery, equipment, implements, tools, accessories, appliances, contrivances, furniture and fixtures used in such publication and fuel, electricity, gas or steam used for space heating or lighting, are not exempt;

(j) The gross receipts from all sales of tangible personal property to, and all storage, use or consumption of such property by, the United States and its agencies and instrumentalities or a state and its agencies, instrumentalities and political subdivisions;

(k) The gross receipts from the isolated or occasional sale of tangible personal property in Minnesota not made in the normal course of business of selling that kind of property, and the storage, use, or consumption of property acquired as a result of such a sale;

(l) The gross receipts from sales of rolling stock and the storage, use or other consumption of such property by railroads, freight line companies, sleeping car companies and express companies taxed on the gross earnings basis in lieu of ad valorem taxes. For purposes of this clause "rolling stock" is defined as the portable or moving

apparatus and machinery of any such company which moves on the road, and includes, but is not limited to, engines, cars, tenders, coaches, sleeping cars and parts necessary for the repair and maintenance of such rolling stock.

(m) The gross receipts from sales of airflight equipment and the storage, use or other consumption of such property by airline companies taxed under the provisions of sections 270.071 to 270.079. For purposes of this clause, "airflight equipment" includes airplanes and parts necessary for the repair and maintenance of such airflight equipment, and flight simulators.

(n) The gross receipts from the sale of telephone central office telephone equipment used in furnishing intrastate and interstate telephone service to the public.

(o) The gross receipts from the sale of and the storage, use or other consumption by persons taxed under the in lieu provisions of chapter 298, of mill liners, grinding rods and grinding balls which are substantially consumed in the production of taconite, the material of which primarily is added to and becomes a part of the material being processed.

(p) The gross receipts from the sale of tangible personal property to, and the storage, use or other consumption of such property by, any corporation, society, association, foundation, or institution organized and operated exclusively for charitable, religious or educational purposes if the property purchased is to be used in the performance of charitable, religious or educational functions, or any senior citizen group organized and operated exclusively for pleasure, recreation and other nonprofit purposes, no part of the net earnings of which inures to the benefit of any private shareholders;

(q) The gross receipts from the sale of caskets and burial vaults;

(r) The gross receipts from the sale of cigarettes.

(s) The gross receipts from the sale of an automobile or other conveyance if the purchaser is assisted by a grant from the United States in accordance with 38 United States Code, Section 1901, as amended.

(t) The gross receipts from the sale to the licensed aircraft dealer of an aircraft for which a commercial use permit has been issued pursuant to section 360-654, if the aircraft is resold while the permit is in effect.

(u) The gross receipts from the sale of building materials to be used in the construction or remodeling of a residence when the construction or remodeling is financed in whole or in part by the United States in accordance with 38 United States Code, Sections 801 to 805, as amended. This exemption shall not be effective at time of sale of the materials to contractors, subcontractors, builders or owners, but shall be applicable only upon a claim for refund to the commissioner of revenue filed by recipients of the benefits provided in Title 38 United States Code, Chapter 21, as amended. The commissioner shall provide by regulation for the refund of taxes paid on sales exempt in accordance with this paragraph.

(v) The gross receipts from the sale of textbooks which are prescribed for use in conjunction with a course of study in a public or private school, college, university and business or trade school to students who are regularly enrolled at such institutions. For purposes of this clause a "public school" is defined as one that furnishes course of study, enrollment and staff that meets standards of the state board of education and a private school is one which

under the standards of the state board of education, provides an education substantially equivalent to that furnished at a public school. Business and trade schools shall mean such schools licensed pursuant to section 141.25.

(w) The gross receipts from the sale of and the storage of material designed to advertise and promote the sale of merchandise or services, which material is purchased and stored for the purpose of subsequently shipping or otherwise transferring outside the state by the purchaser for use thereafter solely outside the state of Minnesota.

(x) The gross receipt from the sale of residential heating fuels in the following manner:

(i) all fuel oil, propane gas, and L.P. gas sold to residential customers for residential use;

(ii) natural gas sold to residential customers who use natural gas for their primary source of residential heat, for the billing months of November, December, January, February, March and April;

(iii) electricity sold to residential customers who use electricity for their primary source of residential heat, for the billing months of November, December, January, February, March and April.

Sec. 2. [EFFECTIVE DATE.] This article is effective the day following final enactment.

Exhibit B

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House of Representatives
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Feburary 14, 1978

TO: Representative Bill Kelly

FROM: Eileen Baumgartner, Legislative Analyst

RE: Taxes and Residential Heating Fuels

There are several ways in which individuals can be relieved from taxes on residential heating fuels. The three major options are: (1) repeal the sales tax on heating fuels, (2) provide an income tax credit for sales taxes paid on heating fuels, and (3) provide an additional credit on the circuit breaker for energy taxes.

Some of the pros and cons of these choices are:

I. Sales tax repeal —

Advantages - (1) it is direct

(2) requires no work on the part of the taxpayer

(3) can be felt immediately

Disadvantages - (1) there are some technical or administrative difficulties in determining what portion of certain fuels are used for heating (i. e. electricity, natural gas, etc.)

(2) energy wasters may receive a bigger tax break than efficient users

(3) the tax break may not always be passed through to the consumer and, therefore, may provide a greater benefit to capital interests than individual users.

II. Income Tax Credits --

Advantages - (1) these can be designed to provide a greater benefit to income groups who have a harder time paying energy costs

(2) it is not necessarily a function of use and so will not reward the inefficient energy user

(3) the credit goes directly to the consumer and can not be "lost in the shuffle"

Disadvantages - (1) many very low income people do not file income taxes and would, therefore, not get the credit

(2) the credit may not match the taxes paid for heating fuel with any degree of consistency

(3) most higher income people get to deduct these taxes at this time. By receiving an additional credit these people may be getting a much bigger tax break than intended. This would be very difficult to design around.

III. Circuit Breaker Credits --

Advantages - (1) this has the similar advantages to an income tax credit. The benefits can be directed to certain groups and the credit is not a function of use.

(2) it is easy to administer

(3) it can't get lost between the energy producer and user

(4) it has an additional advantage over the income tax in that many low income people will file for it even though they don't pay income taxes

Disadvantages - (1) again, the credit may not in any consistent way relate to taxes paid

(2) it will not necessarily relieve the pressure to remove the sales tax. Consequently, you may have to remove the sales tax too and end up paying the cost twice

(3) it may reduce some of the coherence of the present circuit breaker, just at a time when it's beginning to be understood.

Exhibit C

SALES TAX EXEMPTION FOR RESIDENTIAL HEATING - 3/8/78

ARTICLE IV

This article provides for a sales tax exemption on heating fuels. All sales taxes are taken off fuel oil, LP gas and propane gas. The sales tax is taken off natural gas and electricity in the all electric home for the billing months of November through April.

This article costs $20M a year and $23M this biennium.

Exhibit D.

Residential Heating Fuel
Sales Tax Exemption

The table below shows the 1978 estimated cost of removing the sales tax from space heating fuels used for residential purposes.

Type of Space Heating	4% Sales Tax Exemption
Natural Gas	$ 9,300,000
L.P. Gas	2,100,000
Fuel Oil	8,000,000
Electric	700,000
Total*	$20,100,000

*Coal and wood are not itemized separately since they are insignificant amounts.

Exhibit E.

THE SALES TAX LAW WAS AMENDED EFFECTIVE APRIL 1, 1978 TO EXEMPT FROM TAX THE SALE OF RESIDENTIAL HEATING FUELS IN THE FOLLOWING MANNER:

Natural gas or electricity sold for residential use to customers who are metered and billed as residential users and who use natural gas or electricity for their primary source of residential heat is exempt from the sales tax for the billing months of November, December, January, February, March and April.

The "billing month" is the month the bill is dated regardless of when the service was rendered. Bills dated April, 1978 will qualify for the exemption.

Sales to apartment buildings, co-op apartments, condominiums or other multiple dwelling units with more than 4 units and having one central heating plant do not qualify for the exemption as they are not metered and billed as residential users.

"Residential user" is a residential customer using heating fuel for general household purposes and includes apartments containing less than 5 units, fraternity houses, sorority houses and rooming houses. Apartment units, co-op apartments and condominiums that have their own meter for heating purposes are "residential users" regardless of the number of units in the building.

When gas or electricity is exempt as a heating fuel all other gas or electricity used through the same meter is also exempt for the 6 month period.

All sales of fuel oil, coal, steam, propane gas and L.P. gas sold to residential customers for residential heating after March 31, 1978 are exempt from the sales tax. These fuels must be delivered to the residence to be exempt. Sales of firewood are exempt as residential heating fuel whether delivered or picked up by the customer.

A summer home or cabin is considered a residence and delivery of the above fuels for residential heating use is exempt.

Travel trailers, motor homes, or other recreational vehicles are not considered as a residence so their use of fuel oil, propane gas and L.P. gas is not exempt.

Artificial fireplace logs are not exempt.

Exemption certificates are not required for this residential heating fuel exemption.

Minnesota Department of Revenue
Sales and Use Tax Division
Phone 296-6181

Agency Exhibit 8

Pages 2327-2362

State Register

STATE OF MINNESOTA

HIGHLIGHTS:

RULES
Weather Modification

Real Estate Brokers and the Securities Act

Application and Hearing Procedures for Nursing Home Administrators

Homeownership Assistance Fund Program

Continuing Education

Liquor Control

Nursing Home Providers' Rates

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Dentistry Fees

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Notices of Requests for Proposals and Availability of Contracts

OFFICIAL NOTICES
Notices of Intent to Solicit Outside Opinion

Notice of Availability of Funds for Research

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VOLUME 2, NUMBER 52

JULY 3, 1978

State Register

Printing Schedule for Agencies

Issue Number	*Submission deadline for Executive Orders, Adopted Rules and Proposed Rules	*Submission deadline for State Contract Notices and other **Official Notices.	Issue Date
	SCHEDULE FOR VOLUME 3		
1	Monday June 26	Monday July 3	Monday July 10
2	Monday July 3	Monday July 10	Monday July 17
3	Monday July 10	Monday July 17	Monday July 24
4	Monday July 17	Monday July 24	Monday July 31
5	Monday July 24	Monday July 31	Monday Aug 7
6	Monday July 31	Monday Aug 7	Monday Aug 14

*Deadline extensions may be possible at the editor's discretion; however, none will be made beyond the second Wednesday (12 calendar days) preceding the issue date for rules, proposed rules and executive orders, or beyond the Wednesday (5 calendar days) preceding the issue date for official notices. Requests for deadline extensions should be made only in valid emergency situations.

**Notices of Public Hearings on proposed rules are published in the Proposed Rules section and must be submitted two weeks prior to the issue date.

Instructions for submission of documents may be obtained from the Office of the State Register, Suite 415, Hamm Building, 408 St. Peter Street, St. Paul, Minnesota 55102.

The *State Register* is published weekly, on Monday, by the State of Minnesota, Office of the State Register, Suite 415, Hamm Building, 408 St. Peter Street, St. Paul, Minnesota 55102, pursuant to Minn. Stat. § 15.0411. In accordance with expressed legislative intent that the *State Register* be self-supporting, the subscription rate has been established at $110 per year, and $85 per year for additional subscriptions, postpaid to points in the United States. Second class postage paid at St. Paul, Minnesota, Publication Number 326630. No refunds will be made in the event of subscription cancellation. Single issues may be obtained at $2.25 per copy.

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EXECUTIVE ORDERS LIST

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150	Creating the Agriculture Commissioner Search Committee	3	126
151	Writ of Special Election to Fill Vacancy in the Office of the State Representative of District 22B within the Counties of Hennepin, McLeod, Meeker and Wright, State of Minnesota, and of Special Primary Election to Nominate Candidates for Said Office	7	285
152	Creating Crime Control Planning Regions	10	405
153	Providing for Assistance to Officials of the State of Minnesota (Emergency Executive Order)	10	406
156	Creating a Committee for the Governor's Pre-White House Conference on Libraries	16	805
157	Assigning Emergency Responsibilities to State Agencies and Repealing Executive Orders 102 and 102A	21	1008
158	Writ of Special Election to Fill Vacancy in the Office of the State Senator of District 49 within the Counties of Anoka and Ramsey, State of Minnesota, and of Special Primary Election to Nominate Candidates for Said Election	19	964
159	Providing for the Establishment of the Governor's Council on Employment and Training and Repealing Executive Orders 79 and 79A	19	965
160	Providing for the Transfer of the Administration of State and Federally-Funded Programs Previously Administered by the Governor's Manpower Office to the Department of Economic Security, and Repealing Executive Order No. 125	19	966
161	Writ of Special Election to Fill Vacancy in the Office of the State Representative of District 35A within the Counties of Mower, Fillmore, and Olmsted, State of Minnesota, and of Special Primary Election to Nominate Candidates for Said Election	21	1026
162	Providing for Assistance to Officials of Lake of the Woods County, Minnesota (Emergency Executive Order)	22	1092
163	Providing for Referenda to Determine Inclusion of members of the Minneapolis Teachers Retirement Fund Association, St. Paul Teachers Retirement Fund Association and Minneapolis Municipal Employees Retirement Fund in the State Social Security Agreement	27	1353
164	Providing for Assistance to Officials of Polk County, Minnesota (Emergency Executive Order)	27	1354
165	Charging the Department of Natural Resources with the Administration of the Governor's Aesthetic Environment Program and Related Efforts to Eliminate Visual and Aesthetic Pollution in the State of Minnesota	31	1441
166	Providing for Assistance to Officials of the State of Minnesota (Emergency Executive Order)	32	1493
167	Providing for Assistance to Officials of Polk County, Minnesota (Emergency Executive Order)	33	1513
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169	Providing for Assistance to Officials of Polk County, Minnesota (Emergency Executive Order)	43	1950
170	Providing for Assistance to Officials of St. Louis County, Minnesota (Emergency Executive Order)	45	1998
171	Providing for the Establishment of the State Rural Development Council (Amending Executive Order No. 67)	48	2143
172	Providing for Assistance to Officials of Ramsey County Minnesota (Emergency Executive Order)	49	2182

RULES

The adoption of a rule becomes effective after the requirements of Minn. Stat. § 15.0412, subd. 4, have been met and five working days after the rule is published in the *State Register*, unless a later date is required by statutes or specified in the rule.

If an adopted rule is identical to its proposed form as previously published, a notice of adoption as proposed and a citation to its previous *State Register* publication will be printed.

If an adopted rule differs from its proposed form, language which has been deleted will be printed with strike outs and new language will be underlined, and the rule's previous *State Register* publication will be cited.

A temporary rule becomes effective upon the approval of the Attorney General as specified in Minn. Stat. § 15.0412, subd. 5. Notice of his decision will be published as soon as practicable, and the adopted temporary rule will be published in the manner provided for adopted rules under subd. 4.

Department of Agriculture

Adopted Rules Governing Weather Modification

The rules published at *State Register*, Volume 2, Number 31, pp. 1459-1462, February 6, 1978 (2 S.R. 1459-1462), are adopted and are identical to their proposed form, with the following amendments:

Chapter 25 Weather Modification

3 MCAR § 1.0600 General.

A. Purpose and authority. The rules contained herein are adopted pursuant to Minn. Stat. ch. 42 (Laws of 1977, ch. 426) by the Commissioner of Agriculture to implement procedures and conditions for the licensing and permitting of weather modification operators and operations, criteria for submission of operational reports, and financial liability limits. The procedures and criteria specified in these rules are in addition to those set forth in the Act itself. Any violation of these rules is a misdemeaner pursuant to Minn. Stat. ~~sec.~~ § 42.12.

B. Definitions. For purposes of these rules, the following definitions, as well as those in the Act, shall apply:

1. "The Act" means Minn. Stat. ~~sees.~~ §§ 42.01 through 42.14 (Supp. 1977).

2. "Operational area" means that geographic area and the atmosphere there above wherein a person or persons place or attempt to place any substance in the atmosphere or clouds within the atmosphere, for the purpose of producing, or attempting to produce, a certain modifying effect, and the geographic area and the atmosphere there above wherein the weather is intended to be modified.

3. "Project office" means the Minnesota office of the person conducting weather modification activities in Minnesota.

4. "Managing agent" means that individual who shall be located in Minnesota during the duration of the operation and who shall directly supervise and/or conduct the weather modification activity in Minnesota.

3 MCAR § 1.0601 Licensing.

A. Application for license. No person as defined in Minn. Stat. § 42.02, subd. 2, shall engage in any weather modification activity within the State of Minnesota without first obtaining a license as prescribed in the Act and these rules.

1. Application for license shall be made under oath on forms provided by the commissioner. Such application shall contain~~, but shall not be limited to,~~ the following:

a. name, business address, and phone number of the applicant;

b. name of the applicant's chief executive officer;

c. name(s), business address(es), and phone number(s) of all the applicant's managing agents;

d. project office address(es) and phone number(s);

e. a list of other states in which the applicant is currently licensed;

f. documentary evidence demonstrating that the applicant ~~meets the qualifications set forth in Minn. Stat. sec. 42.06;~~ :

(1) has at least eight years of experience at the professional level in weather modification field research or

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3 MCAR § 1.0601

operations, at least three of these years as a professional director; or

(2) has obtained a baccalaureate degree in engineering, mathematics, or the physical sciences plus three years experience in weather modification field research or operations; or

(3) has obtained a baccalaureate degree in meteorology, or a degree in engineering or the physical sciences which includes, or is in addition to, the equivalent of at least 25 semester-hours of meteorological course work and two years practical experience in weather modification operations or research;

g. a list of all adversary proceedings both pending and ~~settled~~ closed involving the applicant in any court or administrative agency; ~~and,~~

h. the length of time the applicant has been in the business of conducting weather modification activities~~.~~; and,

i. other information deemed necessary and relevant by the commissioner.

2. All applicants shall comply with the requirements set forth by the Secretary of State for conducting business in the state.

~~3. The Commissioner may require an applicant additionally to demonstrate educational and experience qualifications by successful completion of a written and/or an oral examination.~~

~~4. Each application shall be accompanied by a fee of $100 unless waived by the Commissioner.~~

B. Change of managing agent. The applicant or licensee shall notify the commissioner of a change in the ~~responsible personnel~~ managing agent. The replacement must meet the same requirements as set forth in the Act and this rule for a managing agent.

C. Licenses shall be valid for one year from the date of issuance.

D. Renewal shall be automatic upon the following conditions:

1. receipt of a request for renewal by the licensee, including any changes from the original application;

2. receipt of the $100 license fee, if applicable; and,

3. compliance with all the requirements necessary for issuance of an original license~~; and~~.

~~4. Verification by the Commissioner that evidence has not become available that would raise doubts as to the qualifications of the licensee.~~

E. The commissioner shall refuse to renew a license, after notice and hearing, for the causes set forth in Minn. Stat. § 42.07.

3 MCAR § 1.0602 Permits.

A. Application for permit. No person shall conduct any weather modification operation within the State of Minnesota without first obtaining a permit as prescribed in the Act and these rules. Each operation shall require a separate application and permit.

1. Application for permit shall be made under oath on forms provided by the commissioner. Such application shall contain~~, but not be limited to~~:

a. name, business address, and phone number of the applicant;

b. name of the applicant's chief executive officer;

c. name, address, and phone number of the applicant's managing agent;

d. project office address and phone number;

e. a description of the method to be used in placing the substance into the atmosphere or clouds within the atmosphere;

f. demonstration that the applicant and the applicant's managing agent, by his/her knowledge of meteorology, cloud physics, and field experience, has the qualifications to conduct a weather modification operation using the method by which the applicant plans to place the substance into the atmosphere or clouds within the atmosphere;

g. the applicant's purpose and the anticipated effects of the operation; ~~and,~~

h. information set forth in Minn. Stat. ~~see.~~ § 42.09, subd. 9~~.~~; and,

i. other information deemed necessary and relevant by the commissioner.

2. Each application shall be accompanied by:

a. a fee of $100; ~~and,~~

b. proof of notification of county boards and publication of "notice of intent" to engage in weather modification activities as required in B. of this rule;

c. proof of financial responsibility demonstrating the applicant's ability to respond to damages for liability which might reasonably result from the operation for which the permit is sought; this proof shall be in the form of a liability insurance policy in the amount set by the commissioner commensurate with the extent of the operation, the person's experience, and adequate protection for the public, or such other proof as the commissioner may require;

d. a copy of all contractual agreements, including all financial agreements, relating to the operation; and,

e. copies of approval from the county boards of all counties required to give approval under Minn. Stat. ~~sec.~~ § 42.05.

3. The applicant shall have filed in a timely manner all reports and documents required under the Act or these rules for all previous operations.

B. Notice.

1. "Notice of intent." Upon the filing of a permit application, the applicant shall publish a "notice of intent" to engage in weather modification activities in each county of which all or part may be within the proposed operational area. The "notice of intent" shall be published for a period of not less than two consecutive weeks in all "legal newspapers" and newspapers of general circulation in the proposed operational area. In addition, the use of radio and television spot announcements shall be encouraged. The notice shall:

a. describe the proposed operation area;

b. describe the area which might reasonably be effected;

c. specify the period of operation which need not be continuous, including starting and ending dates;

d. describe the general method of operation;

e. describe the intended effect of the operation;

f. state that complete details of the application for a permit will be available for examination in the Department of Agriculture;

g. state that the commissioner will receive written comments on the proposed operation for ten (10) days before determining whether to order and notice an informal hearing for the purpose of determining whether to issue a permit for the proposed operation; and,

h. contain other information ~~prescribed~~ deemed necessary and relevant by the commissioner.

2. Notice ~~to~~ to county boards. Upon the filing of a permit application, the applicant shall notify in writing the county board of each county of which all or part may be within the proposed operational area and counties contiguous thereto. Such notice shall include all information required on the permit application.

C. No applicant shall be granted a permit without first filing with the commissioner resolutions from the county board of each county in the operational area approving such operation in or over their respective counties. Except under the provisions of Minn. Stat. ~~sec.~~ § 42.09, subd. 4, the commissioner may issue a permit only after a period of at least ten (10) days has transpired from the date that the notice requirements set forth in this rule have been met.

D. A permit may not be assigned or transferred by the holder.

E. The commissioner may place or amend conditions and restrictions on any permit at any time necessary to protect the environment or the public health, welfare, or safety. Any revision in an existing permit shall be made only after proper notice and hearing pursuant to Minn. Stat. ch. 15, except as provided for in Minn. Stat. ~~sec.~~ § 42.11, subd. 1 (b).

F. Before a permittee may modify the boundaries of a project for which a permit has previously been obtained, the permittee must make application to the commissioner and meet the requirements set forth in 3 MCAR § 1.0602 A-E.

G. The permit shall be valid for one year from the date of issuance or until the operation terminates, whichever first occurs.

H. Renewal.

1. Permits ~~may~~ shall be renewed by the commissioner upon the following conditions:

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3 MCAR § 1.0602

~~1~~ a. receipt of a request for renewal by the permittee including any changes from the original permit;

~~2~~ b. receipt of the $100 permit fee; and,

~~3~~ c. the permittee meets all the requirements necessary for issuance of an original permit.

2. The commissioner shall suspend, revoke or refuse to renew a permit under the provisions of Minn. Stat. 42.10, subd. 2.

3 MCAR 1.0603 Reports.

A. All persons engaged in weather modification shall:

1. maintain at their project office a current (within 24 hours) log of all operations; this log shall be available for inspection during normal working hours or at other reasonable hours by persons authorized by the Commissioner; the log shall include:

a. date of the operation;

b. location of the operation, including flight tracks;

c. type, rate, amount of artificial cloud seeding material used;

d. time during which each weather modification device was activated;

e. total hours of operation of each unit of equipment; and,

f. other information ~~requested~~ deemed necessary and relevant by the commissioner;

2. file monthly with the commissioner and with the county board of each county of which all or part may be within the operation area and counties contiguous thereto:

a. reports of weather modification activities; such reports shall be filed no later than the 15th day of the following month and shall contain a tabulation and summary of the daily operational logs for the preceding month;

b. preliminary report within thirty (30) days after the end of each calendar year or within thirty (30) days after the end of an operation, whichever occurs first, and a final report on the operation no later than ninety (90) days thereafter; such reports shall contain:

(1) the name, business address, and phone number of the person engaged in the weather modification activity;

(2) the name, Minnesota address, and phone number of the responsible person;

(3) information regarding the permittee's qualifications for performing the operation;

(4) the scope of the operation as set forth in the permit;

(5) the total number of days on which operations were conducted;

(6) the total number of seeding or other modification missions attempted and completed;

(7) the total number of hours of operation of each type of weather modification equipment;

(8) the total amount of each seeding agent used;

(9) any significant environmental or public health, welfare, or safety impacts caused by the operation; and,

(10) ~~Such~~ other information ~~as may be required~~ deemed necessary and relevant by the commissioner.

Department of Commerce Securities Division

Adopted Rules for Real Estate Brokers and Salespersons and the Securities Act

The rules published at *State Register*, Volume 2, Number 33, p. 1518, February 20, 1978 (2 S.R. 1518), are adopted and are identical to their proposed form, with the following amendments.

SDiv 1501

~~(a)~~ A. Overpayment of fees. "Overpayment" shall mean any payment of monies in excess of a statutory fee or for an examination or license for which a person does not qualify. An overpayment of any fee paid pursuant to this chapter shall be refunded within a reasonable time after a letter requesting said refund is received by the commissioner and signed by the person making the overpayment.

SDiv 1503

~~(b)~~ B. Cancellation of a salesperson's license. A salesperson's license which has been cancelled for failure of a

salesperson to complete required instruction must be returned to the commissioner by the salesperson's broker within ten days of notice of cancellation. Such license may be reinstated without reexamination by completing the required instruction and filing an application and fee for a salesperson's license within one year of the cancellation date.

~~(c)~~ C. Waivers. The commissioner may waive the real estate licensing experience requirement for the broker's examination.

~~(1)~~ 1. Qualifications. An applicant for a waiver shall provide evidence of either:

~~(aa)~~ a. successful completion of a minimum of ninety (90) quarter credits or two hundred seventy (270) classroom hours of real estate related studies; or

~~(bb)~~ b. a minimum of five (5) consecutive years of practical experience in real estate related areas; or

~~(cc)~~ c. successful completion of thirty (30) credits or ninety (90) classroom hours and three (3) consecutive years of practical experience in real estate related areas.

~~(2)~~ 2. Requests. A request for a waiver shall be submitted to the commissioner in writing and be accompanied by such documents as necessary to evidence qualification as set forth in ~~(1)~~ 1.

SDiv 1505

~~(a)~~ A. Trust funds.

~~(4)~~ 4. Trust funds may be placed by the broker in an interest-bearing account or certificate of deposit, provided ~~all parties to the transaction~~ the buyer and the seller consent in writing to such account or deposit and to the disposition of such trust funds.

SDiv 1506

~~(a)~~ A. Trust account records.

~~(3)~~ 3. A check received from the potential buyer shall be deposited into the listing broker's trust account not later than the next business day after delivery of the check to the broker except that the check may be held by the listing broker until acceptance or rejection of the offer if:

~~(aa)~~ a. the check by its terms is not negotiable by the

broker or if the potential buyer has given written instructions that the check shall not be deposited nor cashed until acceptance or shall be immediately returned if the offer is rejected; and

~~(bb)~~ b. the potential seller is informed that the check is being so held before or at the time the offer is presented to him for acceptance.

If the offer is accepted, the check shall be deposited in a neutral escrow depository or the trust fund account of the listing broker not later than the next business day following acceptance of the offer unless said broker has received written authorization from all parties to the transaction to continue to hold the check. If the offer is rejected, the check shall be returned to the potential buyer not later than the next business day after rejection. ~~If no such written instructions to hold a check exist, such check shall be deposited not later than the next business day after delivery of such check into the listing broker's trust account.~~

SDiv 1508

~~(b)~~ A. Fraudulent, deceptive or dishonest practices. The methods, acts or practices set forth herein shall be presumed fraudulent, deceptive or dishonest when engaged in by a real estate broker or salesperson and shall constitute grounds for denial, suspension or revocation of the license of such person, or censure of said licensee:

~~(qq)~~ 17. ~~Failing to disclose any material information which is of the licensee's knowledge to a purchaser.~~ failing to disclose to a purchaser all material facts pertaining to the property, of which the agent is aware, which would adversely and significantly affect the purchaser's use or enjoyment of the property;

~~(rr)~~ 18. failing within a reasonable time to notify the commissioner of any change of information contained in a license application on file with the commissioner.

SDiv 1509

~~(a)~~ A. Standards of conduct.

~~(1)~~ 1. The methods, acts, or practices set forth herein shall be standards of conduct governing the activities of real estate brokers and salespersons under this chapter. The failure to comply with said standards shall constitute grounds for denial, suspension or revocation of the license of such person, or censure of said licensee. Licensees shall:

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SDiv 1509

~~(ee)~~ e. not represent membership in any organization in which said licensee is not a member;

~~(qq) Not misrepresent the nature and amount of any taxes and/or assessments to a party in any transaction. Any representations by a licensee regarding taxes and/or assessments must be in writing and furnished to all parties of the transaction.~~

~~(rr)~~ q. not fail to present any written offer to purchase to the owner within a reasonable period of time;

~~(ss) Clearly identify said licensee's business is independently owned and operated, if applicable, on all real estate documents and advertising, except one inch classified ads;~~

~~(tt) Knowingly providing a buyer any information which misstates any tax liabilities of the seller or the property, or potential tax liabilities of the buyer;~~

~~(uu) Knowingly providing a buyer any information which indicates that the seller has been misrepresenting records to decrease tax liabilities.~~

SDiv 1511 Real estate education.

~~(a)~~ A. Approval. A course of study in the real estate field will be approved by the Commissioner of Securities, pursuant to Minn. Stat. § 82.22, subd. 6, upon compliance with the following requirements:

~~(1)~~ 1. Requirements.

~~(aa)~~ a. The 90-hour course of study in real estate prescribed by Minn. Stat. § 82.22, subd. 6, shall consist of three (3) thirty-classroom-hour courses (Course I, Course II and III). Each applicant or salesperson shall be required to complete all courses successfully. Courses I, II and III must be taken in sequence and may not be taken concurrently. Applicants who elect to successfully complete an approved course of real estate education while not licensed may receive credit for such education if a real estate salesperson's license is obtained within one year after the successful completion date of the course.

~~(bb)~~ b. Applicants will have one year from the successful completion date of the course to successfully complete the salesperson's examination. After this date, credit for Course I will expire and successful completion of the first thirty (30) hour course must be repeated before applying for the salesperson's examination. Every salesperson licensed after July 1, 1978, shall, within one year of the date the license was first issued, be required to successfully complete Courses II and III. Courses II and III must be taken in sequence and may not be taken concurrently. ~~Applicants who elect to successfully complete Courses II and III while not licensed may receive credit for such education if a real estate salesperson's license is obtained within one (1) year after the successful completion date of Course I.~~

~~(2)~~ 2. Extensions. Upon appropriate showing of hardship, the commissioner may extend the time period during which the post-licensing real estate instruction must be successfully completed. A request for an extension shall be submitted in writing to the commissioner no later than forty-five (45) days prior to the date of license cancellation. The request shall include:

~~1)~~ a. an explanation and verification of hardship; and

~~2)~~ b. verification of enrollment in an approved course of study and the dates during which the course will be held.

Loss of income resulting from the cancellation of a license is not acceptable hardship.

~~3)~~ 3. Waivers of post-licensing classroom attendance. ~~Upon appropriate showing of hardship, the commissioner may waive mandatory classroom attendance for post-licensing education.~~ A request for a waiver shall be submitted in writing to the commissioner at least six (6) months prior to the date of cancellation and shall include:

~~1)~~ a. an explanation and verification of hardship; and

~~2)~~ b. verification of enrollment in approved independent study.

~~(b)~~ B. Curriculum. The curriculum for the ninety (90) hour course of study shall be as follows:

Course I (30 Hours)

"Fundamentals of Real Estate"

Real Estate Fundamentals and Professional Standards	3 hours
Real Estate Marketing	3 hours
Real Estate Financing	3 hours
Residential Market Evaluation	3 hours
Legal Aspects (Contracts)	4 hours
Closing (Mechanics of)	3 hours
Construction	3 hours
Zoning	2 hours
Discrimination in Housing	1 hour
Real Estate License Law & Subdivided Land Act	2 hours
Mathematics	3 hours
	30 hours

Course II (30 Hours)

"Advanced Fundamentals of Real Estate"

Law (2 hours) — Deeds (Types, Characteristics, Validity) and Current Update on State and Federal Real Estate Laws (1 hour) ..... 3 hours

Advanced Legal Contracts (Listing, Purchase and Leasing Agreements) ..... 4 hours

Real Estate Taxation ..... 3 hours

Introduction to Investment Property ..... 3 hours

Real Estate Management — Landlord/Tenant Relationship and Leases ..... 3 hours

Land Development ..... 3 hours

Condominiums, Cooperatives and Townhouses .. 2 hours

Introduction to Appraising ..... 3 hours

Minnesota Real Estate Security Law ..... 1 hour

*Introduction of Major Specialty Brokerages .... 2 hours

Choice of Optional Hours ..... 3 hours

30 hours

Optional Subjects

~~Business Brokerage ..... 3 hours maximum~~
~~Advertising ..... 3 hours maximum~~
~~Communication ..... 3 hours maximum~~
~~Guaranteed Sales Plan ..... 3 hours maximum~~
~~Trade-Ins — Exchanges ..... 3 hours maximum~~
~~Farm Brokerage ..... 3 hours maximum~~
~~Resort Brokerage ..... 3 hours maximum~~
~~Insurance ..... 3 hours maximum~~
~~Economics ..... 3 hours maximum~~
~~Property Management ..... 3 hours maximum~~
~~Shopping Centers ..... 3 hours maximum~~
~~Industrials ..... 3 hours maximum~~
~~Land Planning and Development ..... 3 hours maximum~~
~~Advanced Financing ..... 3 hours maximum~~
~~Real Estate Marketing ..... 3 hours maximum~~
~~Advanced Construction ..... 3 hours maximum~~

Property Management ..... 3 hours maximum
Advertising ..... 3 hours maximum

SDiv 1511

Trade-Ins & Exchanges ..... 3 hours maximum
Farm Brokerage ..... 3 hours maximum
Land Planning and Development ..... 3 hours maximum
Resort Brokerage ..... 3 hours maximum
Insurance ..... 3 hours maximum
Advanced Construction ..... 3 hours maximum
Urban Renewal ..... 3 hours maximum
Economics ..... 3 hours maximum
Shopping Centers ..... 3 hours maximum
Industrials ..... 3 hours maximum
Guaranteed Sales Plans ..... 3 hours maximum
Advanced Financing ..... 3 hours maximum
Business Brokerage ..... 3 hours maximum
Communication ..... 3 hours maximum
Real Estate Marketing ..... 3 hours maximum

*The content matter of this subject may be selected from the following optional subjects:

Farm Brokerage
Business Brokerage
Resort Brokerage
Industrials
Commercial Property Brokerage

The Commissioner of Securities will consider for approval courses for the third thirty (30) hours of educational requirements based on:

Function and Operation of Calculators and Computers
Government in Real Estate
Finance
Real Estate Law
Real Estate Appraisal
Real Estate Investment
Property Management
Mathematics of Real Estate
Residential Real Estate
Principal Agency Relationships
Farm and Ranch Real Estate
Industrial and Commercial Property
Taxation
Real Estate Securities and Syndication
Estate Building and Portfolio Management
Real Estate Brokerage Administration
Economics
Business Brokerage
Resort Brokerage
Land Planning and Development
Urban Renewal

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SDiv 1511

Closing Techniques and Procedures
Advanced Construction
Exchanging Relating to Real Estate

~~(1)~~ 1. The commissioner may approve courses of study in the real estate field offered in an Area Vocational-Technical Institute.

~~(2)~~ 2. Exclusions. The following course offerings will not be acceptable by the Commissioner of Securities as meeting the third thirty (30) hours of real estate education: courses of instruction designed to prepare a student for passing the state real estate broker or salesperson examination; offerings in mechanical office and business skills such as typing, speed-reading, memory improvement, language report writing, ~~advertising,~~ personal motivation, salesmanship and sales psychology.

The subjects of "Real Estate License Law and Subdivided Land Act" and "Application of Securities Laws to Real Estate" shall be instructed by the commissioner or his designee.

~~(e)~~ E. Student textbook. Each student attending an approved real estate Course I and II shall be required, at minimum, to have a textbook(s) cross-referencing the course subjects to the textbook(s). Each student attending an approved real estate Course III shall have at a minimum, a notebook containing thorough outlines on each subject, or a required textbook(s) cross-referencing the course subjects to the textbook(s).

~~(f)~~ F. Fees. The commissioner shall be informed in detail of all fees charged by each approved real estate course of study. A fee or tuition of $75.00 or less for a thirty (30) hour course shall be presumed as reasonable. Any fee in excess of that must be justified to the commissioner. Additional fees charged for supplies and materials or books needed in course work shall be itemized by the school and the materials shall upon payment become the property of the student.

~~(g)~~ G. Examinations. Each student must successfully complete ~~a~~n written examination before credit will be given for completion of a thirty (30) hour course or segment. ~~Passing a written examination shall be the measurement of successful completion of a course.~~ The criteria for passing of an examination may be developed by each school based on each school's educational concept.

~~(h)~~ H. Application for approval. (Form H.) Any person seeking initial approval from the commissioner of a real estate course of study shall submit the following:

~~(2)~~ 2. the name and author of the required textbook for Course I and II;

~~(4)~~ 4. copy of student notebook~~,~~ containing comprehensive outlines for Course III, or the name and author of the required textbook;

~~(5)~~ 5. copies of examinations for all courses complete with questions and answers must be submitted prior to their use;

~~(9)~~ 9. if applicable, proof of being registered and approved to legally do business in the State of Minnesota;

~~(10)~~. if applicable, proof of licensure or exemption from Minn. Stat. ch. 141.

~~(i)~~ I. Advertising. No advertisement, pamphlet, circular or other advertising material pertaining to an approved course of study may be circulated or distributed unless it is first approved by the commissioner. All such advertisements, pamphlets, circulars, etc. shall contain the following language prominently displayed on the front:

"This Course Has Been Approved by the Commissioner of Securities
Pursuant to Minn. Stat., Section 82.22."

The preceding language need not be prominently displayed on the front of any out-of-state Course III offering advertisements. However, it is the responsibility of the entity to show evidence of an approval letter from the Commissioner of Securities approving the course pursuant to Minn. Stat. § 82.22, subd. 6. This approval letter must be maintained in the entity's records evidencing that the course is approved.

~~(k)~~ K. Annual report. (Form K.) Between January 1 and January 10 of each calendar year, every approved real estate course of study shall submit to the commissioner the following information:

~~(l)~~ L. Notice. At the beginning and end of each course of segment of the ninety (90) hour course of study in real estate, it shall be the responsibility of the coordinator or his representative to read the following notice to the students:

"This thirty hour course of study in real estate is recognized by the Commissioner of Securities as applying in satisfaction of the educational requirements for real estate salespersons pursuant to the "Real Estate License Law." Since it is the concern of the commissioner that students receive a quality education the comments of each student would be appreciated. If you have any comments about this real estate course of study, your comments should be sent to the Commissioner of Securities, 500 Metro Square Buidling, St. Paul, Minnesota 55101."

~~(m)~~ M. Course of study to certify completion. Each course of study shall, within fourteen (14) days of the completion of a course, notify the Licensing Section of the

Department of Commerce of the names and addresses of the students who took the course and the grade they received on the examination. Student names should be alphabetized, typewritten and double-spaced on Real Estate Education Certification Form M. Only passing grades of licensees or those who will be licensed within one year should be reported to the Licensing Section in a language or symbols that can be interpreted as a passing grade. Send the course certification Form M to: Real Estate Licensing Section, 500 Metro Square Building, St. Paul, Minnesota 55101.

~~(l)~~ 1. Each approved school shall maintain records of students successfully completing any course for a minimum of three years. In the event that a school should cease operation for any reason, the ownership shall be responsible for maintaining said records or providing a custodian for said records acceptable to the Commissioner of Securities. In no circumstances will the Commissioner of Securities take custody of such records. Custodians in order to be acceptable to the Commissioner of Securities must be notaries and agree to make copies of acknowledgments available to students at a fee in effect for duplicate transcripts at the time the school ceases operation.

~~(n)~~ N. Facilities. Each course of study shall have such classrooms and such other facilities and supportive personnel as is necessary to adequately implement the programs. Courses operating under the approval of the Commissioner of Securities may not be presented in real estate brokerage offices.

~~(o)~~ O. Conflict of interest. ~~No real estate course of study seeking approval pursuant to this rule may be affiliated with any real estate firm or company. or franchise.~~ A course will not be approved if it is offered by an individual, firm or business organization, the primary income of which is derived from the real estate brokerage business.

~~(p)~~ P. Suspension, revocation or denial of course approval. The commissioner may deny, suspend or revoke approval of a real estate course offering coordinator or instructor if it is determined that they are not in compliance with the law and rules. If disciplinary action is taken a written order of suspension, revocation or denial of approval will be issued.

~~(q)~~ Q. Auditing. The Commissioner of Securities, or his designee, reserves the right to audit subject offerings.

~~(r)~~ R. Course evaluation. The course coordinator is responsible for regular and consistent evaluation of the course and the instructor(s). The coordinator shall implement an

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instructor evaluation form (Form R) for completion by the students which will be transmitted to the commissioner of securities in the following manner:

~~(1)~~ 1. Each time any school uses an instructor for the first time, along with the original student instructor evaluation forms, the course coordinator shall submit his or her evaluation of the instructor.

~~(2)~~ 2. Subsequent evaluations on instructors previously qualified shall be completed at the discretion of the coordinator and should be used to measure any change in the quality of the instructor.

~~(3)~~ 3. Upon the receipt of a complaint, the Commissioner of Securities may request, and the coordinator shall supply, additional student and coordinator evaluations on specific individual instructors in question.

~~(s) CLASS OFFERINGS ENROLLMENT. To insure that professional quality standards are met, each class shall have a maximum of fifty (50) students. However, if a lecture is given in a proper environment, the maximum shall be four hundred (400), provided that for each hour of lectures the student obtains one hour of classroom discussion with a maximum of fifty (50) students.~~

SDiv 1512 Continuing education.

~~(a)~~ A. Approval. An offering of study in the real estate field will be approved by the Commissioner of Securities, pursuant to Minn. Stat. § 82.22, subd. 13, upon compliance with the following requirements. Continuing education credits may be earned either as a student or a lecturer in approved courses. Continuing education credit for approved Courses I, II, and III may be given to a licensee provided the licensee has not received credit previously for these courses.

~~(b)~~ B. Curriculum. ~~All real estate salespersons not subject to, or who have completed the education requirements contained in Minnesota Statutes, Section 82.20, Subdivision 6, and all real estate brokers shall be required to successfully complete forty-five (45) hours of real estate education, either as a student or a lecturer in courses of study approved by the Commissioner of Securities within three years after their annual renewal date. Approved Courses I, II, and III (Continuing Education Credit for approved Courses I, II, and III, may be given to a licensee provided the licensee has not received credit previously for these courses as meeting the~~

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~~initial educational requirements.)~~ The Commissioner of Securities will also consider courses that are directed to primarily impart substantive and procedural knowledge in the real estate field. ~~(1) Exclusions.~~ The following course offerings will not be considered by the Commissioner of Securities for continuing education purposes:

~~(aa)~~ 1. courses of instruction designed to prepare a student for passing the state real estate broker or salesperson examination;

~~(bb)~~ 2. offerings in mechanical office and business skills such as typing, speed-reading, memory improvement, language report writing, ~~advertising,~~ personal motivation, salesmanship and sales psychology;

~~(cc)~~ 3. sales promotion, or other meetings held in conjunction with the general business of the licensee's broker;

~~(dd)~~ 4. ~~No real estate course of study seeking approval pursuant to this rule may be affiliated with any real estate firm or company or real estate franchise, nor controlled by a subsidiary of any real estate broker or real estate franchise, nor presented in any office of a real estate company, firm, or franchise.~~ a course will not be approved if offered by an individual, firm or business organization, the primary income of which is derived from the real estate brokerage business.

~~(ee)~~ 5. Time devoted to breakfasts, luncheons, dinners or other refreshments.

~~(c)~~ C. Criteria for continuing education offering approval. The commissioner will ~~approve~~ consider approval of any course, seminar, conference, correspondence course, or equivalent, (offering) that is provided by a public or private school, organization, association, person, corporation, society, or similar arrangement (entity). The commissioner, when acting on an application for approval of an offering, ~~will consider, but not be limited to,~~ shall rely upon the following criteria:

~~(1)~~ 1. Time limits. Offerings will not be approved by the commissioner if the total instruction time of the offering is less than one hour.

~~(2)~~ 2. Attendance. An entity shall certify to the best of its knowledge, the attendance of each student at the offering. The entity's criteria for measuring attendance shall be submitted in the application for course approval under Form D., Number 6.

~~(3)~~ 3. Records. The entity shall maintain records of students successfully completing any offering for a minimum of three years.

~~(4)~~ 4. Meausre of successful completion.

~~(aa)~~ a. Attendance. Credit ~~may~~ shall be earned on the basis of attendance.

~~(bb)~~ b. Examinations. Students need not successfully complete a written examination before credit will be given for completion of a continuing education offering. ~~However, if passing an examination is the measurement of successful completion of an offering, the student credited with successful completion shall be credited with one and one-half hours of continuing education credit for every one hour of attendance. The examination shall be a written, closed book examination and administered by the coordinator or an instructor at the offering site. The entity shall submit the written examination to the commissioner prior to its use in the course for approval if the aforementioned credit is to be given. Students who take the course and fail the written examination will not be given credit as successfully completing the course by the attendance measure. If a student notifies the coordinator in advance that he is attending the course and will not be examined as a measure of successful completion of the course, he may receive credit as successfully completing the course through attendance measures.~~

~~(5)~~ 5. Coordinator. Each course of study shall have a coordinator ~~or administrator~~ supervising the program. Such coordinator shall be qualified, either through previous education or experience, to administer a real estate course of study, to evaluate course content and instructors and to analyze examinations (Form C under SDiv 1511).

~~(6)~~ 6. Instructors. All instructors in a real estate course of study shall file with the commissioner a resume noting such person has the necessary specialized preparation, training and experience to insure competent instruction. Approval of each instructor will be on an individual basis, and such approval must be obtained from the commissioner prior to the instructor's lecture in an approved course of study (Form C under SDiv 1511.).

7. Other information. The educational merit or objective of the offering.

~~(d)~~ D. Application for approval of offerings. An entity shall apply for approval on Form D. prescribed by the Commissioner of Securities. The application form shall include, but not be limited to, the following information and enclosures:

~~(1)~~ 1. name, address, and telephone number of the entity;

~~(2)~~ 2. title of the offering;

~~(3)~~ 3. complete description of all materials to be dis-

tributed to the participants (copies may be submitted in lieu of description);

~~(4)~~ 4. date and exact location (city, building, room number and seating capacity) of each presentation of the offering;

~~(5)~~ 5. duration and time of offering;

~~(6)~~ 6. a comprehensive, detailed outline of the subject matter together with the time sequence of each segment, faculty for each segment, teaching technique used in each segment;

~~(7)~~ 7. sample of any proposed advertising used for promotional purposes;

~~(8)~~ 8. the method of evaluation of the program (e.g., participant critique, independent evaluator, etc.);

~~(9)~~ 9. procedure for measuring attendance;

~~(10)~~ 10. bibliography sketch on the faculty, including name, professional educational background, and practical or teaching experience or a completed resume (Form C.);

~~(11)~~ 11. if applicable, Services of Process Form D-11 (for out of state offerings only);

~~(12)~~ 12. written evidence that the entity seeking approval is:

~~(aa)~~ a. if applicable, registered and approved to legally do business in the State of Minnesota;

~~(bb)~~ b. if applicable, that the school is licensed or has been determined to be exempt from Minn. Stat. ch. 141.

~~(e)~~ E. Material change. The entity's coordinator of each approved real estate offering shall immediately notify the commissioner of any material changes contained in the application for approval or the attached exhibits. Such changes shall be deemed acceptable by the commissioner if no action has been taken after seven (7) days from the date received by the commissioner.

~~(f)~~ F. Application for post course approval. An entity or person may seek approval of a course subsequent to a course offering by submitting all information requested on Form D.

~~(g)~~ G. Suspension, revocation or denial of course approval. The commissioner may deny, suspend or revoke approval of a real estate course offering coordinator or instructor if it is determined that they are not in compliance with the law and rules. If disciplinary action is taken a written order of suspension, revocation or denial of approval will be issued.

~~(h)~~ H. Substantively identical offerings. Credits for a substantively identical offering may be given only once to any individual during any reporting period.

~~(i)~~ I. Credit for teaching. ~~Credit for teaching in an approved offering shall be awarded on the basis of two hours credit for each one hour of actual teaching in the approved offerings.~~ Credit shall be awarded for teaching in an approved offering. Credit for the first instruction of a subject shall be awarded on the basis of ten hours credit for each one hour of actual teaching. Credit for any repeated instruction of the same subject shall be awarded on the basis of two hours credit for each one hour of actual teaching. Record of credit must be submitted on Form I.

~~(j)~~ J. Conditions for extensions. The commissioner may grant an extension to any person who evidences bona fide hardship, financial or medical, which prevented completion of the continuing education requirements. The person shall file the appropriate license fee with the renewal application along with the evidence showing hardship and a written request for a specific extension of time.

~~(k)~~ K. Advertising. No advertisement, pamphlet, circular or other advertising material pertaining to an approved offering may be circulated or distributed unless it is first approved by the commissioner. All such advertisements, pamphlets, circulars, etc., shall contain the following language prominently displayed on the front:

"This Offering Has Been Approved by the Commissioner of Securities Pursuant to Minn. Stat., Section 82.22, subd. 13, Relating to Continuing Real Estate Education."

The preceding language need not be prominently displayed on the front of any out of state offering advertisement; however, it is the responsibility of the entity to show evidence of an approval letter from the Commissioner of Securities approving the course pursuant to Minn. Stat. § 82.22, subd. 13. This approval letter must be maintained in the entity's records evidencing that the course is approved.

~~(l)~~ L. Notice. At the beginning of each offering, it shall

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be the responsibility of the entity's coordinator or representative to read the following notice to the students:

"This real estate educational offering of study is recognized by the Commissioner of Securities as applying in satisfaction of hours of credit toward continuing real estate education requirements for real estate licensees pursuant to the 'Real Estate License Law.' Since it is the concern of the commissioner that students receive a quality education, the comments of each student would be appreciated. If you have any comments about this real estate offering of study, your comments should be sent to the Commissioner of Securities, 500 Metro Square Building, St. Paul, Minnesota 55101."

~~(m)~~ M. Facilities. Each course offering shall have such classrooms and other facilities and supportive personnel as is necessary to adequately implement the offerings. ~~Courses operating under the approval of the Commissioner may not be presented in real estate brokers' offices.~~

~~(n)~~ N. Auditing. The Commissioner of Securities, or his designee, reserves the right to audit subject offerings.

~~(o) CLASS OFFERINGS — enrollment. that professional quality standards are met, each class should have a maximum of fifty (50) students. However, if a lecture is given in a proper environment the maximum could be four-hundred (400), provided that each hour of lecture the student obtains one hour of classroom discussion with a maximum of fifty (50) students.~~

~~(p)~~ O. Offering completion certification — license renewal procedures. Applicants for relicensure must itemize all continuing education courses and the hours of attendance on the form prescribed by the commissioner and attach this form to the license renewal form showing a total of no less than ~~forty-five (45)~~ the required clock hours (Form ~~P~~ O).

FORM ~~P~~ O

State of Minnesota

Securities Division

Affidavit of Attendance at Approved
Continuing Real Estate Education Courses

Pursuant to Minnesota Statutes, Section 82.22, Subdivision 13,
Relating to Continuing Real Estate Education (P)

1. Name and address of person seeking credit (licensee) _____

_____

2. Name of licensee's real estate company _____

_____

3. Approved courses attended during 3 year period.

Sponsoring Entity:	Name of Course:	Date of Attendance:	No. of Hours Actually Attended:

I swear or affirm that the information hereon is, to the best of my knowledge, complete and accurate and that I did in fact attend, for the number of hours indicated, the courses listed.

_____

Applicants for relicensure must itemize all continuing education courses and the hours of attendance on this form and attach this form to the license renewal form showing a total of no less than forty-five (45) clock hours.

MHFA 133

Note: This completed form must be attached to your license renewal form for credit toward Real Estate Continuing Education Requirements and sent to:

Licensing Section
500 Metro Square Building
St. Paul, Minnesota 55101

SDiv 1513

A. Unclaimed property act. Upon the initial application for a real estate broker's license and upon each annual application for renewal, the applicant or broker shall be required to inform the commissioner of securities that he has complied with the requirements set forth in Minn. Stat. ch. 345 relating to unclaimed property.

Board of Examiners for Nursing Home Administrators

Adopted Rules Relating to Application and Hearing Procedures

Pursuant to a resolution adopted by the Minnesota Board of Examiners for Nursing Home Administrators at its duly authorized meeting of April 11, 1978, and pursuant to approval of these rules according to all relevant statutory provisions, the board hereby gives notice that it has adopted the proposed rules referenced above in the same language and form in which they were proposed at *State Register*, Volume 2, Number 31, pp. 1479-1481, February 6, 1978 (2 S.R. 1479).

June 14, 1978

Phillip C. Newberg
Executive Secretary

Housing Finance Agency

Adopted Rules Governing the Homeownership Assistance Fund Program

The rules published at *State Register*, Volume 2, Number 33, pp. 1575-1576, February 20, 1978 (2 S.R. 1575) are adopted and are identical to their proposed form, with the following amendments:

MHFA 133 Homeownership Assistance Fund — Monthly Assistance. The agency may provide eligible recipients with interest-free Monthly Assistance loans in the form of monthly payments of a portion of the principal and interest installment due on the Limited-Unit Development Mortgage on qualifying property. Such payments shall not exceed $75 per month and shall decrease by $5 per month (or $60 per year. The maximum amount of Monthly Assistance to which a recipient is originally entitled shall ~~be a function of the recipient's Adjusted Income and shall be determined by a schedule prepared by the Agency and publsihed in the State Register. In preparing the schedule, the Agency shall consider the percentage of income which may reasonably be spent on mortgage payments, the interest rate charged for Limited Unit Development Mortgage Loans, and general housing and construction costs in the State of Minnesota. Revisions of the schedule may be made from time to time and will be effective 30 days after publication in the State Register.~~ be determined by the agency from time to time on the basis of the percentage of income which may reasonably be spent on mortgage payments, the interest rate charged for Limited-Unit Development Mortgage Loans, and general housing and construction costs in the State of Minnesota; provided, however, that the initial maximum Monthly Assistance which the Agency shall determine to be available shall not exceed the following amounts for persons and families within the following Annual Adjusted Income ranges:

Annual Adjusted Income Between	Initial Maximum Monthly Assistance
-11,500	75
10,000-12,000	65
10,500-12,500	55
11,000-13,000	45
11,500-13,500	35
12,000-14,000	25
12,500-16,000	15

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7 MCAR § 9.002

Board of Podiatry

Adopted Rules Relating to Continuing Education

The proposed rules published at *State Register*, Volume 2, Number 10, pp. 42-43, September 12, 1977 (2 S.R. 442), are adopted as proposed, with the following amendments:

7 MCAR § 9.002 Continuing education.

A. Every podiatrist licensed to practice in Minnesota shall obtain 12 hours of continuing education credit each licensure year. The licensure year begins on July 1 and ends on June 30.

B. Continuing education credit shall be obtained in the following manner:

1. No less than 9 hours of credit per year shall be received through attendance at scientific podiatry seminars approved by the board under this section.

a. The seminar must be designed ~~solely~~ for the benefit of podiatrists.

b. Any speaker or lecturer must be a licensed podiatrist, health professional or person especially qualified to address a subject of particular interest to podiatrists.

c. The seminar must be of significant intellectual content.

d. To obtain prior approval, a detailed description of the seminar content and the credentials of speakers shall by submitted to the board at least 60 days in advance of the course or meeting. Seminars may be approved at any time by the board if the required submission is made in the same licensure year in which the course or meeting was offered.

e. ~~Seminars which are sponsored by national, state, and regional podiatry societies, specialty groups, or colleges of podiatry need not be approved in advance by the board.~~

2. No more than 3 hours of credit per year may be received through attendance at hospital staff meetings and state group meetings.

C. Proof of attendance at meetings or seminars described in subdivision B. shall be submitted to the board at the time of license renewal in the form of a certificate, descriptive receipt or affidavit.

~~D. During the first licensure year in which these rules are in effect, the podiatrist may receive credit for any seminar or meeting attended since July 1, 1977, provided the seminar or meeting would otherwise qualify for credit under these rules.~~

D. The continuing education requirement shall become effective on July 1, 1978 for the "1978-1979" licensure year.

E. The board may take disciplinary action to suspend, revoke, limit, or refuse to renew the license of any podiatrist failing to comply with these continuing education requirements.

F. Any podiatrist whose license is not renewed by board action in accordance with subdivision E. of this rule shall be entitled to a hearing in accordance with the Minnesota Administrative Procedures Act if he requests one within 30 days of receipt of notice of the board action.

Department of Public Safety
Liquor Control Division

Adopted Liquor Rules

The rules published at *State Register*, Volume 1, Number 2, p. 96, July 18, 1977 (2 S.R. 96), are adopted and are identical to their proposed form, with the following amendments:

Liq 25. Permits and fees. Any person engaged in the purchase, sale or use for any purpose other than personal consumption of intoxicating alcoholic beverages or ethyl alcohol, or any vehicle used to transport intoxicating alcoholic beverages or ethyl alcohol shall obtain the appropriate regulatory permit and identification card from the commissioner as provided in this rule. The regulatory fee for each permit is $5.00 and shall be submitted together with the appropriate application form provided by the commissioner. All identification cards and permits shall expire on December 31st of the year issued and are not transferable. The authority to engage in the purchase, sale, use or transport ~~order, sell, purchase, solicit or deliver~~ granted by the card or permit in this section may be revoked by the commissioner upon evidence of a violation by the holder of such a card or permit of any of the provisions of Minn. Stat. ch. 340, or any rule of the commissioner made pursuant to law.

Liq 38 E.4. ~~After expiration of the five day period for amendment of the wholesale price schedules, as provided for in subsection 2 herein, any brand owner or wholesaler can meet the competitive price of the same or similar distilled spirits or wine offered for sale to retailers by any other brand owner or wholesaler by filing at any time an amendment to~~

~~its effective price schedule which lowers its net price for that particular brand, type and size container to or above the net price offered for sale to retailers by its competitor. Such amendments shall also designate the offerer, the product, and the competitive price which the amendment is intended to meet.~~ If any brand owner or wholesaler elects to file amended prices during the five-day period as provided for in subparagraph 2, he may not file a new price that is lower than the lowest net price filed on the first of the month for the same or similar product by any wholesaler. For the purposes of this section "net price" shall mean the wholesale price, including all allowances, discounts (including varying volume discounts) or terms of any nature (including promptness of payment terms) which affect the wholesale price in any manner. A credit term filed to meet competition may not be filed on a basis more favorable than the terms of the competitive schedule or reduce the net price of the brand, type or size container below the net price of the competitive schedule for the same quantity.

Liq 38 E.7. No wholesale price schedule or amendment thereto shall list brands of distilled liquor or wine which are not in stock or on ~~bona fide~~ accepted order at the time such schedule is filed with the department.

Liq 38 E.9. (former paragraph (8)) No wholesaler of distilled spirits or wine shall file a wholesale price schedule or an amendment on which is shown a selling price per case at less than the cost thereof to such wholesaler. Cost shall include FOB price from importer, freight, state and federal taxes and duty on imported merchandise.

Liq 38 E.10. (former paragraph (9)). An amended wholesale price schedule may be filed at below the wholesaler's cost when such prices are filed to meet, in good faith, prices filed with the department on similar distilled spirits and wine by a competing wholesaler.

Liq 38 E.~~9~~ 11. Wine or other commodities may not be offered on original or assorted cases with distilled spirits or vice versa, and any quantity discount may not exceed 300 bottles of quarts or smaller bottles, or the equivalent of any authorized standard of fill not to exceed 25 cases. ~~In addition, no manufacturer, wholesaler or importer of distilled spirits or wine may sell or offer to sell to any retailer any brand or brands of intoxicating liquor under circumstances where in the purchase of any quantity thereof entitles the retailer to a discount on the purchase price of any other brand or brands of intoxicating liquor.~~

Liquor 38 E.~~10~~ 12. Any filing licensee who publishes, mails, delivers, distributes, advertises or in any other way directly or indirectly disseminates written price information for distilled spirits and or wine ~~information~~ on its wholesale price schedule or amendments thereto, shall, in any such material, include all such allowances, discounts or terms, and shall disseminate such information to all retailers served by it.

Renumber Liq 38 E.11. through 17. to Liq 38 E.13. through 19., respectively.

Liq 39 B. No importer shall offer any intoxicating liquor for sale to any Minnesota wholesaler or manufacturer without first filing with the department and mailing a copy of such itemized price list to all Minnesota manufacturers and wholesalers, on a form approved by the commissioner, an itemized list specifying the price, brand, type, container size, proof and age of the liquor so offered. These prices must be filed on the ~~15th~~ first day of the month and shall become effective on the first day of the next calendar month ~~next succeeding the first full month after the date of filing~~ and shall remain in effect ~~for a period of not less than 30 days and~~ until changed by a subsequent price filing which shall take effect in like manner.

Liq 67 A.1. Any illustration of a ~~female~~ person which is not dignified, modest, or in good taste, or depicts a ~~female~~ person in provocative dress or consuming a drink. Any family scene in which is portrayed a child or objects (such as toys) suggestive of the presence of a child, or in any manner portrays the likeness of a child, or contains any matter to appeal to immature persons.

Liq 72 Brand label ownership. The brand label will not be registered unless it is ascertained that the proposed registrant is the owner of the label, or has been assigned the brand label registration permission in writing by the brand owner pursuant to federal and state laws.

Liq 73 F. A verified statement by the brand owner or his authorized representative declaring ownership of the label and identifying the United States distributor, if other than the brand owner.

Renumber Liq 72 through 77 as Liq 73 through 78.

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DPW 49

Department of Public Welfare
Executive Division
Adopted Temporary Rules Governing Nursing Home Providers' Rates

The proposed temporary rule of the Department of Public Welfare, DPW 49A, governing the administration of Regulations for Determining Welfare Per Diem Rates for Nursing Home Providers Under the Title XIX Medical Assistance Program, published at *State Register,* Volume 2, Number 34, p. 1596, February 27, 1978 (2 S.R. 1596), was adopted on May 31, 1978, identical to and without change from its proposed form.

The proposed temporary rule of the Department of Public Welfare, DPW 49B, governing the administration of Regulations for Determining Welfare Per Diem Rates for Nursing Home Providers Under the Title XIX Medical Assistance Program, published at *State Register,* Volume 2, Number 39, p. 1825, April 3, 1978 (2 S.R. 1825), was adopted on May 31, 1978, identical to its proposed form with the following amendment:

Temporary Rule as Adopted

DPW 49 B.1.b.(2) Per diem rates for non-proprietary facilities may include an efficiency allowance. If the facility's allowable historical cost per patient per day for the most recently completed fiscal year is less than the allowable welfare rate exclusive of Sections B.4.a. and b. and as adjusted for the lack of implementation of known cost changes, an efficiency allowance will be granted equal to the difference between the allowable historical cost and the allowable welfare rate subject to a maximum efficiency allowance of 60 cents per patient per day. For each year after the year in which the non-proprietary facility was originally purchased and there is no transfer of ownership of the facility, the efficiency allowance maximum will be increased one cent per patient per day subject to a maximum of an additional 25 cents per patient per day after 25 years. If a non-proprietary facility is operated on a lease basis, there shall not be recognized as an allowable cost for the operator any rental fee in excess of the total amount allowed for depreciation and pursuant to B.1.b.(2).

This provision of the rule will be effective for rates paid non-propietary facilities on January 1, 1978 and subsequent provided this provision of the rule is approved by HEW.

PROPOSED RULES

Pursuant to Minn. Stat. § 15.0412, subd. 4, agencies must hold public hearings on proposed new rules and/or proposed amendment of existing rules. Notice of intent to hold a hearing must be published in the *State Register* at least 30 days prior to the date set for the hearing, along with the full text of the proposed new or amended rule. The agency shall make at least one free copy of a proposed rule available to any person requesting it.

Pursuant to Minn. Stat. § 15.0412, subd. 5, when a statute, federal law or court order to adopt, suspend or repeal a rule does not allow time for the usual rulemaking process, temporary rules may be proposed. Proposed temporary rules are published in the *State Register*, and for at least 20 days thereafter, interested persons may submit data and views in writing to the proposing agency.

Board of Dentistry

Proposed Amendments to Rule Relating to Fees

Notice of Hearing

Notice is hereby given that a public hearing in the above-entitled matter will be held pursuant to Minn. Stat. § 15.0412, subd. 4 (1976), in the Board Room, Minnesota Department of Health Building, 717 Delaware Street Southeast, Minneapolis, Minnesota, on August 7, 1978, commencing at 9:30 a.m.

All interested or affected persons will have an opportunity to participate concerning the adoption of the proposed amendments to 7 MCAR § 3.005 (DE 5) captioned above. Statements may be made orally and written material may be submitted. In addition, whether or not an appearance is made at the hearing, written statements or material may be submitted by mail to Harry Crump, Hearing Examiner, at Room 300, 1745 University Avenue, St. Paul, Minnesota 55104, (612) 296-8111, either before the hearing or within five (5) days after the close of the hearing. All such statements will be entered into and become part of the record. Testimony or other evidence to be submitted for consideration should be pertinent to the matter at hand. For those wishing to submit written statements or exhibits, it is requested that at least three (3) copies be furnished. In addition, it is suggested, to save time and avoid duplication, that those persons, organizations, or associations having a common viewpoint or interest in these proceedings join together where possible and present a single statement in behalf of such interests. The conduct of the hearing shall be governed by the rules of the Office of Hearing Examiners.

A copy of the proposed amendments is attached hereto and made a part hereof.

Copies of the proposed amendments are now available and at least one free copy may be obtained by writing to the Minnesota Board of Dentistry, 717 Delaware Street Southeast, Minneapolis, Minnesota 55414. Additional copies will be available at the door on the date of the hearing.

A Statement of Need explaining the Board of Dentistry's position relative to the necessity for the proposed amendments and a Statement of Evidence outlining the testimony and evidence which will be introduced by the board in support of the proposed amendments will be filed with the Hearing Examiner's Office at least twenty-five (25) days prior to the hearing and will be available there for public inspection. The statutory authority of the Board of Dentistry to promulgate and adopt these rules is referenced in the Statement of Need.

In addition, please be advised that Minn. Stat. ch. 10A requires each lobbyist to register with the State Ethical Practices Board within five (5) days after he commences lobbying. Lobbying includes attempting to influence rulemaking by communicating or urging others to communicate with public officials. A lobbyist is generally any individual who spends more than $250 per year for lobbying or any individual who is engaged for pay or authorized to spend money by another individual or association and who spends more than $250 a year or five (5) hours per month at lobbying. The statute provides certain exceptions. Questions should be directed to the Ethical Practices Board, 41 State Office Building, St. Paul, Minnesota 55155, telephone (612) 296-5615.

June 19, 1978

Dale J. Forseth
Executive Secretary

Rule as Proposed

7 MCAR § 3.005 (DE5) **Fees.**

A. ~~Examination~~ Application fees. Each applicant for licensure as a dentist or dental hygienist or for registration as a registered dental assistant shall submit with his license

KEY: **RULES SECTION** — Underlining indicates additions to proposed rule language. ~~Strike outs~~ indicate deletions from proposed rule language. **PROPOSED RULES SECTION** — Underlining indicates additions to existing rule language. ~~Strike outs~~ indicate deletions from existing rule language. If a proposed rule is totally new, it is designated "all new material."

7 MCAR § 3.005

or registration ~~examination~~ application a fee in the following amounts:

1. Dentist applicant — ~~$50.00~~ $70.00.

2. Dental hygienist applicant — ~~$20.00~~ $25.00.

3. Registered d~~D~~ental assistant applicant — $15.00.

~~B. Initial registration renewal fee. Each registrant who is registered by the Board as of the effective date of this rule shall submit with his initial registration renewal application as prescribed in DE 13 a fee in the amount of $15.00. The fee for a subsequent registration renewal shall be as prescribed in section C. of this rule.~~

~~C.~~ B. Annual license or registration fees. Each dentist, hygienist and registered dental assistant shall submit with his annual license or registration renewal application a fee in the following amounts:

1. Dentist — ~~$28.00~~ $38.00.

2. Hygienist — ~~$12.00~~ $15.00.

3. Registered dental assistant — ~~$8.00~~ $10.00.

~~D.~~ C. Licensure by credientials ~~approval.~~ Each applicant for licensure as a dentist or dental hygienist by credentials ~~approval~~ pursuant to § 150A.16, subd. 4, (reciprocity) of the Act and DE 22 C. and 26 B. shall submit with his license application a fee in the following amounts:

1. Dentist — ~~$50.00~~ $250.00.

2. Dental hygienist — ~~$20.00~~ $75.00.

D. Annual license or registration late fee. Applications for renewal of any license or registration must either be reviewed by the board or postmarked no later than January 1 of each calendar year. Applications received subsequent to that date are subject to a late fee equal to 50 percent of the annual renewal fee.

E. Duplicate license or registration fee. Each licensee or registrant shall submit with his request for issuance of a duplicate of his original license or registration or of his annual renewal thereof a fee in the amount of $5.00.

F. Reinstatement fee. No dentist, hygienist, or registered dental assistant whose license or registration has been suspended or revoked shall have his license or registration reinstated or a new license or registration issued until he has submitted to the board a fee in the following amount:

1. Dentist — ~~$150.00~~ $70.00.

2. Hygienist — ~~$20.00~~ $25.00.

3. Dental assistant — $15.00.

G. No fee shall be refunded for any reason except in those cases where the applicant for licensure or registration is found to be ineligible to take the examination.

Department of Revenue Sales and Use Tax Division

Proposed Rules Governing Exemption for Residential Heating Fuels

Notice of Hearing

Notice is hereby given that a public hearing in the above-entitled matter will be held in Conference Room A, First Floor, Capitol Square Building, 550 Cedar Street, St. Paul, Minnesota 55101, on August 7, 1978, commencing at 8:30 a.m. and continuing until all persons have had an opportunity to be heard.

All interested or affected persons will have an opportunity to participate. Statements may be made orally and written materials may be submitted at the hearing. In addition, written materials may be submitted by mail to Allan Klein, Office of Hearing Examiner, Room 300, 1745 University Avenue, St. Paul, Minnesota, 55104, (612) 296-6910, either before the hearing or within five days after the close of the hearing.

The proposed rules, if adopted, would outline the exemption provided by the 1978 Legislature for residential heating fuels and explain when and under what conditions the exemption is available to guide vendors in the administration of the new law. Copies of the proposed rules are now available and one free copy may be obtained by writing to Donald Mundahl, Director, Sales and Use Tax Division, 9th Floor, Capitol Square Building, 550 Cedar Street, St. Paul, Minnesota, 55101, (612) 296-2896. Additional copies will be available at the door on the date of the hearing. The agency's authority to promulgate the proposed rules is contained in Minn. Stat. § 297A.29. A Statement of Need explaining why the agency feels the rules are necessary and a Statement of Evidence outlining the testimony they will be introducing will be filed with the hearing examiners office at least 25 days prior to the hearing and will be available there for public inspection.

Minn. Stat., ch. 10A requires each lobbyist to register

with the Ethical Practices Board within five days after commencing lobbying. Lobbying includes attempting to influence rulemaking by communicating or urging others to communicate with public officials. A lobbyist is generally any individual who spends more than $250 per year for lobbying or any individual who is engaged for pay or authorized to spend money by another individual or association and who spends more than $250 per year or five hours per month at lobbying. The statute provides certain exceptions. Questions should be directed to the Ethical Practices Board, 41 State Office Building, St. Paul, Minnesota 55155, (612) 296-5615.

July 3, 1976

George W. Winter
Deputy Commissioner of Revenue

13 MCAR § 1.5423 (Tax S & U 423) Residential heating fuels.

A. In general, Minn. Stat. 297A.25, subd. 1(x) exempts from sales and use tax, "the gross receipts from the sale of residential heating fuels in the following manner: 1. all fuel oil, coal, wood, steam, propane gas, and L.P. gas sold to residential customers for residential use; 2. natural gas sold for residential use to customers who are metered and billed as residential users and who use natural gas for their primary source of residential heat, for the billing months of November, December, January, February, March and April; 3. electricity sold for residential use to customers who are metered and billed as residential users and who use electricity for their primary source of residential heat, for the billing months of November, December, January, February, March and April."

Natural gas or electricity sold for residential use to customers, who are metered and billed as residential users and who use natural gas or electricity for their primary source of residential heat, is exempt from the sales and use tax for the billing months of November, December, January, February, March and April after March 31, 1978. When gas or electricity is exempt as a heating fuel, all other gas or electricity used through the same meter shall also be exempt for the six month period.

All sales of fuel oil, coal, steam, propane gas and L.P. gas sold to residential customers for residential heating after March 31, 1978 are exempt from the sales and use tax. This exemption applies on a year-round basis. These fuels must be delivered to the residence in order to be exempt. All fuel oil, coal, steam, propane gas and L.P. gas delivered to a residence is assumed to be used for residential heating and exempt. All fuel oil, coal, propane gas and L.P. gas that is not delivered to a residence is taxable. Sales of firewood are exempt as residential heating fuel whether delivered or picked up by the customer. Sales of artificial fireplace logs are not exempt from the sales and use tax.

No exemption certificate shall be required to qualify for the residential heating fuel exemption.

B. Description of terms. For purposes of this exemption, the following definitions shall be applicable.

1. "Residential use" means use for general household purposes including cooking and water heating. It does not include use in travel trailers, motor homes or other recreational vehicles. The use of fuel to heat fish houses is taxable since these are not regarded as residences.

Where a building, which houses both residential quarters and a commercial operation, contains one central heating plant for the entire building, heating fuels supplied to or for such heating plant shall not be regarded as used for residential use. No provision is made for allocating a portion of the total usage.

2. "Residential customers" and "residential users" shall include persons billed for sales of residential heating fuel for apartment buildings containing less than five units, fraternity houses, sorority houses and rooming houses. These terms shall include persons residing in multiple dwelling units containing more than four dwelling units, who are billed for fuel usage measured by separate meters, even though the mutliple dwelling unit may contain more than four such units. These terms shall not include persons billed for sales of residential heating fuels for multiple dwelling units such as apartment buildings, co-op apartments, condominiums with more than four dwelling units and having one central heating plant.

3. The "billing month" for natural gas or electricity is the month the bill is dated regardless of when the service was rendered. Bills dated April, 1978 will qualify for the exemption. "Billing month" is the meter reading date if there is no date on the bill.

C. Taxable transactions. The following are examples where a residence has more than one source of heat or where the residence is also used as commercial property.

Example 1: A. owns a building with a restaurant on the first floor, which he operates. A. lives in an apartment on

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13 MCAR § 1.5423

the second floor. A. also has available for rent an additional apartment on the second floor. There is one central heating plant for the entire building, and the primary source of heat is natural gas. Since a portion of the natural gas is used for commercial purposes, there is no exemption. No provision is made for allocating a portion of the total usage.

Example 2: B. heats his home with natural gas. B. adds an addition to his home, which is heated with electricity. Since only that fuel which provides the primary source of heat for the entire residence qualifies for the exemption, both fuels cannot be exempt. Here the electricity is taxable and the natural gas exempt because the primary source of heat for the entire residence is natural gas.

Example 3: C. owns and operates a resort. He has a home and four cabins which are heated by L.P. gas from one L.P. gas tank. The home is considered as one unit and since more than four units are being heated, all fuel is taxable. C. is not a residential user.

Example 4: D. is a dentist, who has his dental office in his home. D.'s home is heated with fuel oil. The fuel is taxable since D. is not a residential user.

Example 5: A person uses fuel oil to heat his home, but uses electricity to provide additional heat in the basement. What is exempt? All fuel oil delivered to the residence is exempt starting April 1, 1978, but as the electricity is not the primary source of heating the residence, it is taxable.

Example 6: L.P. gas dealer delivers gas to individual homes at a mobile home park. How can he determine if the L.P. gas is used for heating? L.P. gas delivered to a residential customer is deemed to be for heating purposes and exempt.

Example 7: Customer heats his residence with natural gas and is on a budget plan with a local utility. Will his budget payments be less for the months of November through April? No, the utility does not pay the sales tax on the monthly payments, but they pay it on actual consumption. Your monthly payments would remain the same, but you would not be paying a sales tax on gas during the six month period.

Example 8: Resort uses L.P. gas to heat the owner's residence and five rental units from the same tank. At the end of the season, the rental units are closed down and only the owner's residence consumes L.P. gas. Should the rental units which are not operational during the winter be included in the number of units used in determining if the customer is a residential user? Yes. No provision for allocating is being made. Therefore, all of the L.P. gas purchased is taxable.

STATE CONTRACTS

Pursuant to the provisions of Laws of 1978, ch. 480, an agency must make reasonable effort to publicize the availability of any consultant services contract or professional and technical services contract which has an estimated cost of over $2,000.

Department of Administration procedures require that notice of any consultant services contract or professional and technical services contract which has an estimated cost of over $10,000 be printed in the *State Register*. These procedures also require that the following information be included in the notice: name of contact person, agency name and address, description of project and tasks, cost estimate, and final submission date of completed contract proposal.

Department of Corrections Personnel/Training Division

Notice of Availability of Contract to Provide Consultation and Technical Assistance to Community Corrections Act Counties in the Area of Training and Staff Development

This Contract requires the services of an agency that has expertise and knowledge of Community Corrections Act counties. The contractor will be responsible for providing consultant services to the Department of Corrections for a program of staff development for community corrections personnel throughout the state. The contractor must also provide the necessary personnel facilities, equipment and materials to plan and organize resources for staff development and staff development sessions. This program will be original in character since Correctional Service of Minnesota is the only organization that has handled a contract of this nature. The estimated cost of this contract is $34,000. For further information contact:

Julie Chamberlain
Minnesota Department of Corrections
404 Metro Square Building
7th and Robert
St. Paul, Minnesota 55101
(612) 296-3520

The final submission date is July 14, 1978.

Pollution Control Agency Air Quality Division

Notice of Request for Proposals for Professional Services for Public Elected Officials Consultation for State Implementation Plan Revisions

The Minnesota Pollution Control Agency, Division of Air Quality, is seeking proposals for a professional services contract for assisting in public elected officials consultation and public information as required by the 1977 Clean Air Act Amendments. Work tasks will include:

a) to arrange to appear at the seven county commissioner board meetings in the Metro Area, approximately fifty city council meetings in the Metro Area, and four major outstate cities, and to make short presentations concerning consultation in regard to State Implementation Plan revisions;

b) establish a working relationship with key contact persons from each of the above jurisdictions for the purpose of maintaining continuous consultation and flow of information;

c) arrange and conduct a conference involving key individuals; and

d) publish a SIP News Letter in conjunction with the MPCA. The contract, not to exceed $10,000, is for the period 1 August to 31 December 1978.

Proposals and inquiries should be submitted to Keith Ness, Division of Air Quality, MPCA, 1935 West County Road B-2, Roseville, Minnesota 55113, (612) 296-7374. Final proposals must be received by 4:30 p.m. July 19, 1978.

Department of Public Welfare Chemical Dependency Programs Division

Notice of Request for Proposals to Provide Diagnostic and Referral Services for the State Employee Assistance Program

Notice is hereby given that the Chemical Dependency Programs Division, Department of Public Welfare, intends

to engage the services of a contractor in each of the following areas to provide diagnostic and referral services for state employees: Winona, Rochester, Mankato, Marshall, Willmar, Fergus Falls, Crookston, Bemidji, Brainerd, St. Cloud, Virginia and Duluth.

The estimated amount of the contract in each of these areas will not exceed $7,000. Responses must be received by July 24, 1978.

Direct inquiries to:
Warren Gahlon
Director
State Employee Assistance Program
Department of Public Welfare
Fourth Floor — Centennial Office Building
St. Paul, Minnesota 55155
(612) 296-8574

OFFICIAL NOTICES

Pursuant to the provisions of Minn. Stat. § 15.0412, subd. 6, an agency, in preparing proposed rules, may seek information or opinion from sources outside the agency. Notices of intent to solicit outside opinion must be published in the *State Register* and all interested persons afforded the opportunity to submit data or views on the subject, either orally or in writing.

The *State Register* also publishes other official notices of state agencies, notices of meetings, and matters of public interest.

Department of Commerce Insurance Division

Notice of Intent to Solicit Outside Information and Opinion Regarding Proposed Rules for Implementation of the Minnesota Comprehensive Health Insurance Act of 1976

Notice is hereby given that the Department of Commerce, Insurance Division, shall solicit nonagency information and opinions in preparation for the adoption of permanent rules for implementation of the Minnesota Comprehensive Health Insurance Act of 1976, Minn. Stat. §§ 62E.01, *et. seq.* (1976).

All interested persons are hereby afforded the opportunity to submit relevant data or views on the subject either in written form or orally. Responses should be directed to:

John T. Ingrassia
Supervisor, Life & Health Section
Insurance Division
Department of Commerce
500 Metro Square Building
St. Paul, Minnesota 55101
(612) 296-2202

June 26, 1978

Thomas L. O'Malley
Assistant Commissioner of Insurance

Department of Education Division of Special Services — Office of Public Libraries and Interlibrary Cooperation

Notice of Intent to Solicit Outside Opinion Regarding Rules for Grants for Public Library Services and Interlibrary Cooperation

The Department of Education, Division of Special Services, Office of Public Libraries and Interlibrary Cooperation is drafting rules to implement Laws of 1978, ch. 546, which permits the State Board of Education to promulgate rules to govern grant programs for public library services and interlibrary cooperation, including application procedures, computation formulas for Establishment Grants and Regional Library Basic System Support Grants, and eligibility criteria for grants.

The Department invites interested persons or groups to provide information, comment and advice on the subject in writing or orally to Mr. William G. Asp, Director, Office of Public Libraries and Interlibrary Cooperation, 301 Hanover Building, 480 Cedar Street, St. Paul, Minnesota 55101.

Written statements will be made part of the public hearing record.

State Planning Agency Health Planning Division

Notice of Availability of State Funds for Health Research

Pursuant to Laws of 1977, ch. 453, § 27, there is made available $1.5 million of state funds for a Health Research Program (HRP). This program will help to maintain biomedical research in Minnesota and will strengthen the state's ability to produce health services research, nonmedical health research, and health policy research and analysis. As mandated by the Minnesota Legislature, the disbursement of these funds is to be directed by the Minnesota Statewide Health Coordinating Council (SHCC).

Three categories of research grants are established, with the total funds to be divided among them as follows:

(1) Merit Fellowship Grants	$1,000,000
(2) Non-Medical and Health Services Research Grants	300,000
(3) Health Policy Study Grants	200,000

In reviewing applications for HRP grants, the SHCC will evaluate the proposed subject for study in light of the following priority considerations:

The provision of primary care services for medically underserved populations located in rural or economically depressed areas.

The development of multi-institutional systems for coordinating or consolidating institutional health services, including obstetric, pediatric, emergency medical, intensive and coronary care, radiation therapy, and mental health services.

The development of multi-institutional arrangements for the sharing of support services necessary to all health service institutions.

The development of medical group practices (especially those whose services are appropriately coordinated or integrated with institutional health services), health maintenance organizations, and other organized systems for the provision of health care.

The training and increased utilization of physician extenders, especially nurse clinicians.

The promotion of activities to achieve needed improvements in the quality of health services.

The development by health service institutions of the capacity to provide various levels of care (including intensive care, acute general care, and extended care) on a geographically integrated basis.

The promotion of activities for the prevention of disease, including studies of nutritional and environmental factors affecting health and the provision of preventive health care services.

The development of effective methods of educating the general public concerning proper personal (including preventive) health care and methods for effective use of available health services.

Basic biomedical research into the causes of diseases and disability, and the development of methods to reduce their incidence and prevalence in Minnesota.

The development of improved methodologies for health planning.

All applications for HRP grants must be submitted using a standard State Planning Agency form. Application forms may be obtained by writing the State Health Planning and Development Agency, 101 Capitol Square Building, 550 Cedar Street, St. Paul, Minnesota 55101.

All requests for application forms must be submitted in writing. No telephone requests will be accepted.

All applicants for HRP funds will be required to submit, at a minimum, the following information:

1. the type of grant being applied for (i.e., whether Merit Fellowship, Nonmedical and Health Services Research, or Health Policy Study);

2. scope of the project;

3. project goal and objectives;

4. project tasks to be completed (work program);

5. a description of the project, including:

a. a restatement of the objectives showing or demonstrating the applicant's review of the nature of the proposed research;

b. identification and description of the products to be delivered by the applicant;

c. a description of the applicant's background and experience in health-related research;

d. identification of the personnel who will conduct the research and a detailed description of their training and research experience; no change in professional research personnel assigned to the project will be permitted without the approval of the SHCC;

6. a detailed, line-item budget of project costs delineating proposed expenses; no general overhead rate will be allowed in the budget calculation;

7. a project completion date indicating the anticipated termination of the proposed research activity;

8. an indication of any other sources of funding, already available or applied for, which would be used to support the proposed research project.

Further details required will be specified in the application form.

All applications must be submitted to the State Health Planning and Development Agency, 101 Capitol Square

Building, 550 Cedar Street, St. Paul, Minnesota 55101. Applications will be accepted beginning July 17, 1978.

ALL APPLICATIONS MUST BE IN THE OFFICES (NOT POSTMARKED) OF THE STATE HEALTH PLANNING AND DEVELOPMENT AGENCY BY 4:30 P.M. ON AUGUST 18, 1978. APPLICATIONS RECEIVED AFTER THAT TIME AND DATE WILL NOT BE ACCEPTED. Each applicant will be required to submit five copies of the application.

The decision of the SHCC concerning the award of HRP grants will be announced on or about October 18, 1978. Applicants will be notified by mail as to the disposition of their application.

Definitions of the types of health research to be funded under this program (biomedical, health services, nonmedical, and health policy), the types of grant categories (Merit Fellowship, Nonmedical and Health Services, and Health Policy), and other details of the HRP may be found in State Planning Agency Rules 10 MCAR § 1.305-1.310, published in the *State Register* on June 26, 1978. Interested parties may obtain a copy of those rules by writing the State Health Planning and Development Agency, 101 Capitol Square Building, 550 Cedar Street, St. Paul, Minnesota 55101.

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