

Minnesota Attorney General: Administrative Rules Proceedings

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Version 3
August 20, 2018

Our File No. 107

RULE REVIEW CHECKLIST

DATE RULE RECEIVED 6/2/81
DATE FOR REVIEW ~~6/3~~
DATE DUE ~~6/9~~

Adopted w/a hearing _____
Adopted w/o a hearing _____
Temporary rule ✓

Approved 6/3 Disapproved _____ Returned to Agency _____

Resubmitted _____ Due _____
Approved _____ Disapproved _____ Returned to Agency _____

Date filed w/Secretary of State _____

✓ Rule as Adopted

✓ Rule as Proposed see SR.

✓ Order Adopting 6.2.81

N/A Notice of Intent to Solicit Outside Opinion

✓ Order for rulemaking
_____ Date of Hearing

N/A Certificate of Board's Authorizing Resolution

✓ Notice of rulemaking
✓ Sufficiency

N/A Affidavit of Mailing Notice or rulemaking
_____ At least 30 days prior to hearing/adoption

N/A Mailing list Certificate

✓ Publication in State Register
✓ 5.11.81 At least ~~30~~/20 days prior to ~~hearing~~/adoption

N/A Hearing Examiner's Report

___ Chief Hearing Examiner's Report(s)
_____ Approving H.E.'s Report
_____ Approving agency action

___ Agency's Findings of Fact

___ LCRAR Report or agency Affidavit

___ Certificate of Board's Resolution Adopting Rules

___ Order Approving Incorporation by Reference

N/A Statement of Need and Reasonableness

N/A Petition for Adoption of a Rule

✓ Record (includes transcript or tape, exhibits, comments received by agency, requests for a hearing, and other relevant materials)

✓ Certificate of Compliance w/Rulemaking Procedures

N/A Affidavit of Mailing Notice of Submission to Attorney General

N/A Notice of Submission to the Attorney General

Our File #707

ADMIN 1000 (Rev. 1/78)
SF-00006-01

STATE OF MINNESOTA

DEPARTMENT ATTORNEY GENERAL

Office Memorandum

TO : CLYDE E. ALLEN, JR.
Commissioner of Revenue

DATE: June 3, 1981

ATTN : Gary P. Mesna

FROM : Jerry S. Anderson
Special Assistant
Attorney General

PHONE: 6-4692

SUBJECT: In the Matter of the Proposed Adoption of Rules of the Income Tax Division Governing Deposits of Withholding Tax

The above-captioned temporary rules have been approved by this office.

While the statute does not require it, this office recommends that an Order of Adoption and a copy of the Rules as Adopted be filed with the Secretary of State. It is the department's responsibility to comply with the Notice provisions of Minn. Stat. § 15.0412, Subd. 5.

If you have any questions, do not hesitate to contact me.

JSA:rjg

Enc.

cc: Susan Robertson
Duane Harves

ADMIN 1000 (Rev. 1/78)
SF-00006-01

STATE OF MINNESOTA

Office Memorandum

DEPARTMENT of Revenue

TO : Office of Attorney General
G-25 State Administration Building
50 Sherburne Avenue
St. Paul, Minnesota 55155

DATE: June 2, 1981

FROM : Gary P. Mesna, Attorney
Income Tax Division

PHONE: 3439

SUBJECT: Review of Temporary Rule on Deposits of Withholding Tax

In accordance with Minn. Stat. 15.0412, Subd. 5 and 1 MCAR Section 1.204, I enclose the following documents for your review:

1. Temporary Rule as Adopted (original and three copies). There were no changes made in the temporary rule as originally proposed and published.

2. Order Adopting (two copies).

3. Order for Publication.

4. Temporary Rule as Proposed.

5. Written comments on the proposed temporary rule received by this agency.

6. Certificate of Compliance with Rulemaking Procedures.

Please contact the undersigned if there are any questions or problems.

GPM/ml

Enclosures

RECEIVED
JUN 2 - 19
ATTORNEY GENERAL
ADMINISTRATIVE AGENCIES

STATE OF MINNESOTA

DEPARTMENT OF REVENUE

In the Matter of the Proposed Adoption of Rules of the Income Tax Division Governing Deposits of Withholding Tax

ORDER ADOPTING TEMPORARY RULES

The above-entitled matter was published in the State Register on May 11, 1981, as a proposed temporary rule pursuant to Minnesota Statutes section 15.0412, Subdivision 5. After affording interested and affected persons an opportunity to submit written data and views within 20 days of the publication date, reviewing and considering the data and views, and determining that the above-captioned rules are needed and reasonable.

NOW, THEREFORE, IT IS ORDERED that these rules identified as 13 MCAR Section 1.6301 are adopted this 2nd day of June, 1981, pursuant to authority vested in me by Minnesota Laws 1981, Chapter 13.

STATE OF MINNESOTA

Clyde E. Allen, Jr.
COMMISSIONER OF REVENUE

Temporary Rule as Adopted (All New Material)

13 MCAR Section 1.6301 Deposits of Withheld Tax

For purposes of determining the timeliness of withholding tax deposits under Minnesota Laws 1981, Chapter 13, to be codified as Minnesota Statutes, Section 290.92, Subd. 6(1), the deposit shall be treated as having been made on the earlier of the following dates:

(1) the date actually received by the Department of Revenue, or

(2) the date of mailing, but only if the deposit was mailed on or before the second day prior to the due date (including any extension of time granted for making the deposit). The person required to make the deposit shall have the burden of establishing that the deposit was timely mailed in the United States by United States mail in an envelope or other appropriate wrapper, postage prepaid and properly addressed.

APPROVED AS TO FORM AND LEGALITY

6-3 19 81

WARREN SPANNAUS, ATTORNEY GENERAL

BY Jerry D. Anderson

SPECIAL ASSISTANT ATTORNEY GENERAL

STATE OF MINNESOTA

DEPARTMENT OF REVENUE

In the Matter of the Proposed Adoption of Temporary Rules of the Income Tax Division Governing Deposits of Withholding Tax

ORDER FOR PUBLICATION OF TEMPORARY RULES

IT IS ORDERED this 22nd day of April, 1981 that the proposed temporary rules in the above-entitled matter be published in the State Register.

STATE OF MINNESOTA

Clyde E. Allen, Jr.
Commissioner of Revenue

5. The facility administrator shall submit to the governing body a cost list of repairs and supplies needed in order to maintain the facility. This shall be done on a monthly basis or as part of the annual budget.

6. The facility administrator shall develop policies and procedures designed to detect building and equipment deterioration, safety hazards and unsanitary conditions. Policies and procedures shall include:

a. Requirement that facility staff report unsanitary and unsafe conditions as well as physical plant and equipment repairs and replacement needs; (Mandatory)

b. A process for prioritizing work requests and reporting to the governing body in an expedient manner;

c. A records system for review of budget and work requests, expenditures, dates and actions pursuant to detection of need, submission of work orders and completion of requests; and

7. Any condition in the facility conducive to harborage or breeding of insects, rodents, or other vermin shall be eliminated immediately. (Mandatory)

Department of Revenue
Income Tax Division

Proposed Temporary Rule Governing Deposits of Withholding Tax

Request for Public Comment

Notice is hereby given that the Department of Revenue has proposed the following temporary rule for the purpose of determining the timeliness of withholding deposits under Minnesota Laws 1981, Chapter 13.

Persons interested in these rules have 20 days to submit data and views on the proposed temporary rule in writing. The proposed temporary rule may be modified if the modifications are supported by the data and views submitted to the agency. Comments should be submitted to:

Mr. Gary P. Mesna
Attorney, Income Tax Division
Minnesota Department of Revenue
Centennial Office Building
St. Paul, Minnesota 55145

Authority for the adoption of this rule is contained in Minnesota Laws of 1981, Chapter 13. Upon adoption of this temporary rule, it will be submitted to the Attorney General for final approval as to form and legality. The temporary rule will take effect immediately upon the Attorney General's approval.

Clyde E. Allen, Jr.
Commissioner of Revenue

Temporary Rule as Proposed (all new material)

13 MCAR § 1.6301 Deposits of withheld tax. For purposes of determining the timeliness of withholding tax deposits under Minnesota Laws of 1981, Chapter 13, to be codified as Minnesota Statutes, § 290.92, subd. 6(1), the deposit shall be treated as having been made on the earlier of the following dates:

(1) the date actually received by the Department of Revenue, or

(2) the date of mailing, but only if the deposit was mailed on or before the second day prior to the due date (including any extension of time granted for making the deposit). The person required to make the deposit shall have the burden of establishing that the deposit was timely mailed in the United States by United States mail in an envelope or other appropriate wrapper, postage prepaid and properly addressed.

REVENUE
MAILROOM
MAY 26 1981

Honeywell

May 22, 1981

Mr. Gary P. Mesna, Attorney
Income Tax Division
Minnesota Department of Revenue
Centennial Office Building
St. Paul, Minnesota 55145

Re: Proposed Temporary Rule on Timeliness of Withholding Deposits

Dear Mr. Mesna:

At the Commissioner's Advisory Committee meeting on Wednesday, May 20, 1981, I brought up the fact that we at Honeywell would have particular difficulties in paying an accurate amount of Minnesota Income Tax withheld by the second day prior to the due date of certain required deposits.

While our requirement imposed on our payroll centers is that they report to us in the Corporate Tax Department within one banking day after the end of eighth-monthly periods, this deadline is rarely possible to meet, while two banking days after the eighth-monthly period can be and is met. An example would be Friday, June 19th, which is the end of an eighth-monthly period and which is also a day on which a majority of Honeywell's hourly-paid employees are paid. While the first banking day succeeding June 19th is Monday, June 22nd, our payroll centers would have extreme difficulty in giving us accurate Minnesota Income Tax withholding figures on that Monday. The next banking day, which is June 23rd, is the first day prior to the due date, and payroll centers could and do furnish us accurate Minnesota Income Tax withholding figures by this date. We could then prepare a check for the amount due and mail it that day (23rd), which under the proposed rule as it stands now would not be timely unless received by you by the third banking day (the 24th). The lack of reliability of the U. S. Postal Service in delivering within 24 hours could very well put us and others into a penalty situation that was entirely outside our area of control.

It is for this reason, therefore, that I would strongly urge that one word be changed in your proposed temporary rule on this subject: change ~~second~~ to first.

We thank you for your consideration.

Very truly yours,

HONEYWELL INC.

R.H. Dillon
Director, Corporate Tax

RHD/th

HONEYWELL INC., HONEYWELL PLAZA, MINNEAPOLIS, MINNESOTA 55408, TELEPHONE 612/870-5200

MAIL SORT MAY 28 1981

THE MILWAUKEE ROAD

Chicago, Milwaukee, St. Paul
and Pacific Railroad Company

516 West Jackson Boulevard
Chicago, Illinois 60606
Phone 312/648-3000

REVENUE
MAILROOM
MAY 29 1981

May 22, 1981

File: 520-Taxes Minnesota Income Withholding Instructions Sec. 2

Mr. Gary P. Mesna
Attorney, Income Tax Division
Minnesota Department of Revenue
Centennial Office Building
Saint Paul, Minnesota 55145

Dear Sir:

5 S.R. 1820 Proposed 13 MCAR § 1.6301 Deposits of Withheld Tax

The proposed requirement that mailed deposits of Minnesota Withholding Tax be postmarked two days before the due date in order to be considered timely places a hardship on employers with offices located outside the Twin Cities.

Employers located in the Twin Cities may deliver their withholding deposits on the due date. Employers located outside the Twin Cities must remit their withholding tax two days earlier. With high interest rates increasing the cost of capital, this payment acceleration results in an increase in the cost of doing business for all employers outside the Twin Cities. The proposed rule should not be approved. In the alternative if the rule does take effect, a 2% allowance should be granted to those who remit their tax by mail.

Very truly yours,

R. R. Passaglia
Manager Tax Accounting
312/648-3042

TFR/lmm

MAIL SORT JUN 01 1981

STATE OF MINNESOTA

DEPARTMENT OF REVENUE

In the Matter of the Proposed Adoption of a Temporary Rule of the Income Tax Division Governing Deposits of Withholding Tax

STATEMENT OF COMPLIANCE WITH RULEMAKING PROCEDURES

I, Gary P. Mesna, Attorney for the Income Tax Division, do hereby declare that I have examined the rule and all related documents and that, based on my examination and my personal familiarity with the applicable procedures, the Administrative Procedure Act, the rules of the Office of Administrative Hearings, and the rules of the Attorney General have been followed. Any exceptions are noted below.

Gary P. Mesna

Gary P. Mesna
Attorney, Income Tax Division
Minnesota Department of Revenue

Dated: 6-2-81