

Minnesota Attorney General: Administrative Rules Proceedings

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Version 3
August 20, 2018

Our File No. 759

RULE REVIEW CHECKLIST

DATE RULE RECEIVED 12-17-81
DATE FOR REVIEW 12-28-81
DATE DUE 12-31-81

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

Approved _____ Disapproved _____ Returned to Agency _____

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

Date filed w/Secretary of State _____ Revisor approved _____ disapproved _____

_____ Rule as Adopted

___✓___ Rule as Proposed

___✓___ Order Adopting 12.15.81 Date

___✓___ Notice of Intent to Solicit Outside Opinion 1.29.79 and 7.6.81 + comments

___✓___ Order for rulemaking
N/A date of Hearing

___N/A___ Certificate of Board's Authorizing Resolution

___✓___ Notice of rulemaking
✓ Sufficiency

___✓___ Affidavits of Mailing Notice or rulemaking
10.13.81 At least 30 days prior to ~~hearing~~/adoption

___3.___ Mailing list Certificate — 1 wk prior to mailing

___✓___ Publication in State Register
✓10.19.81 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

___N/A___ Agency's Findings of Fact no changes from rules as proposed

___N/A___ LCRAR Report or agency Affidavit

___N/A___ Certificate of Board's Resolution Adopting Rules

___✓___ Order Approving Incorporation by Reference

___✓___ 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

___✓___ Affidavit of Mailing Notice of Submission to Attorney General

___2.___ Notice of Submission to the Attorney General
see letter attached to Affidavit of mailing

STATE OF MINNESOTA
DEPARTMENT OF REVENUE
CENTENNIAL OFFICE BUILDING
SAINT PAUL, MINNESOTA 55145
PHONE: (612) 296-3439

RECEIVED
DEC 17 1981
ATTORNEY GENERAL
ADMINISTRATIVE AGENCIES

December 15, 1981

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

Re: Review of Rule on Incorporation by Reference and Repeal of Numerous Income Tax Rules.

Dear Sir or Madam:

In accordance with Minn. Stat. Section 15.0412, subd. 4h and 1 MCAR Section 1.203, I enclose the following documents for your review:

1. Rule as Adopted (original and three copies). There were no changes made in the rule as originally published.
2. Order Adopting (two copies).
3. Notice of Intent to Solicit Outside Opinion.
4. Written material received pursuant to that Notice by agency prior to publication of proposed rule.
5. Order for Notice of Intent to Adopt a Rule Without Public Hearing and Repeal Numerous Income Tax Rules.
6. Notice of Intent to Adopt a Rule and Repeal Numerous Income Tax Rules Without Public Hearing.
7. Affidavit of Mailing (Notice of Intent to Adopt a Rule and Repeal Numerous Income Tax Rules Without a Public Hearing).
8. Certificate of Completeness and Accuracy (Mailing List Certificate).
9. Rule as Proposed.
10. Copy of the October 19, 1981 State Register in which the rule was published.
11. Statement of Need and Reasonableness.

12. Written comments on the proposed rule received by this agency.

13. Certificate of Compliance with Rulemaking Procedure.

14. Notice of Submission to the Attorney General.

15. Affidavit of Mailing Notice of Submission to the Attorney General.

Please contact the undersigned if there are any questions.

Sincerely,

Dale H. Busacker

Dale H. Busacker
Division Attorney
Income Tax Division

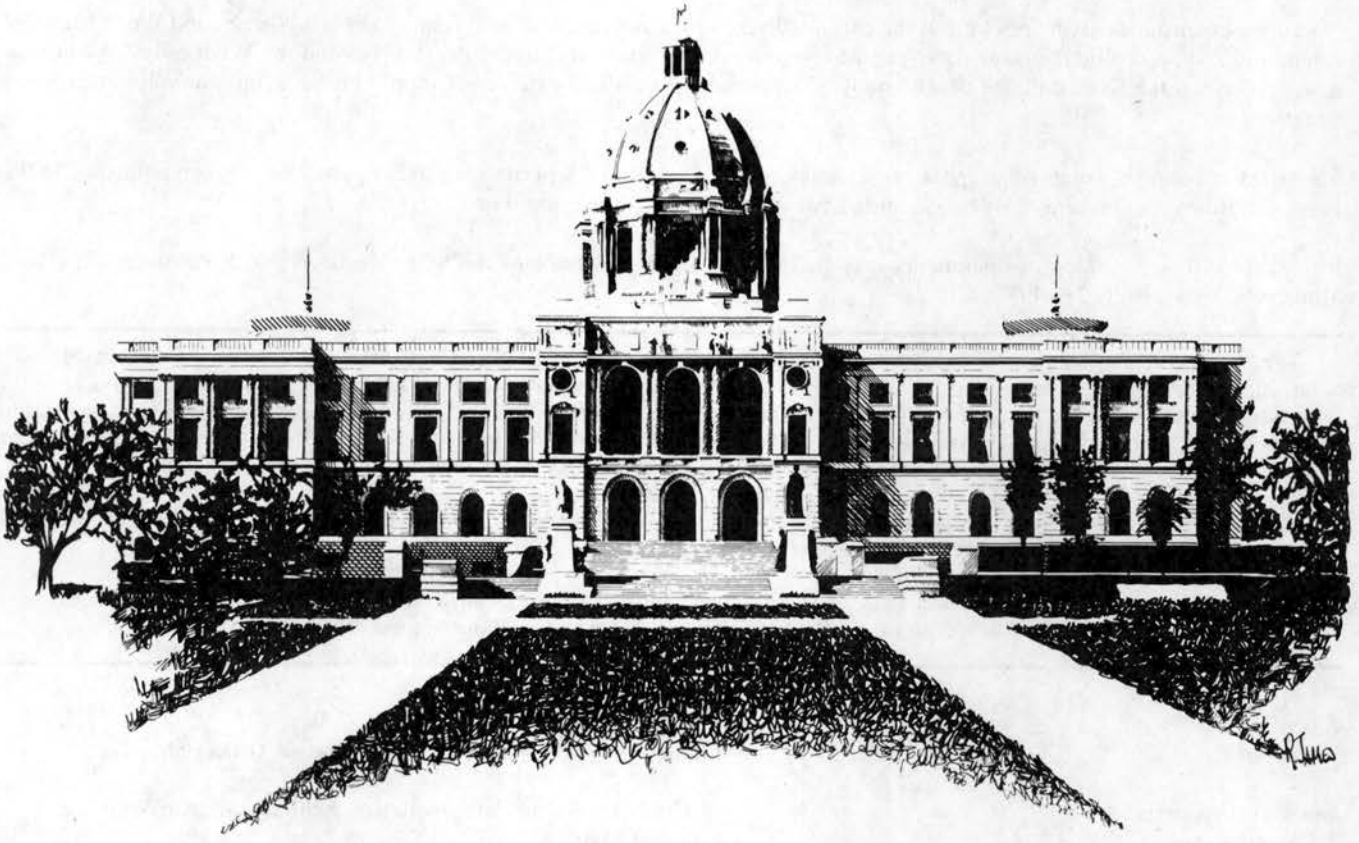
DHB/ml

Enclosures

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STATE REGISTER

STATE OF MINNESOTA



VOLUME 6, NUMBER 16

October 19, 1981

Pages 661-704

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 6		
17	Monday Oct 12	Monday Oct 19	Monday Oct 26
18	Monday Oct 19	Monday Oct 26	Monday Nov 2
19	Monday Oct 26	Monday Nov 2	Monday Nov 9
20	Monday Nov 2	Friday Nov 6	Monday Nov 16

*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 and notices of intent to adopt rules without a public hearing 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, 506 Rice Street, St. Paul, Minnesota 55103, (612) 296-0930.

The *State Register* is published by the State of Minnesota, State Register and Public Documents Division, 117 University Avenue, St. Paul, Minnesota 55155, pursuant to Minn. Stat. § 15.0411. Publication is weekly, on Mondays, with an index issue in August. In accordance with expressed legislative intent that the *State Register* be self-supporting, the subscription rate has been established at $130.00 per year, postpaid to points in the United States. Second class postage paid at St. Paul, Minnesota, Publication Number 326630. (ISSN 0146-7751) No refunds will be made in the event of subscription cancellation. Single issues may be obtained at $3.00 per copy.

Subscribers who do not receive a copy of an issue should notify the *State Register* Circulation Manager immediately at (612) 296-0931. Copies of back issues may not be available more than two weeks after publication.

The *State Register* is the official publication of the State of Minnesota, containing executive orders of the governor, proposed and adopted rules of state agencies, and official notices to the public. Judicial notice shall be taken of material published in the *State Register*.

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NOTICE

How to Follow State Agency Rulemaking Action in the *State Register*

State agencies must publish notice of their rulemaking action in the *State Register*. If an agency seeks outside opinion before promulgating new rules or rule amendments, it must publish a NOTICE OF INTENT TO SOLICIT OUTSIDE OPINION. Such notices are published in the OFFICIAL NOTICES section. Proposed rules and adopted rules are published in separate sections of the magazine.

The PROPOSED RULES section contains:

- Calendar of Public Hearings on Proposed Rules.
- Proposed new rules (including Notice of Hearing and/or Notice of Intent to Adopt Rules without A Hearing).
- Proposed amendments to rules already in existence in the Minnesota Code of Agency Rules (MCAR).
- Proposed temporary rules.

The ADOPTED RULES section contains:

- Notice of adoption of new rules and rule amendments (those which were adopted without change from the proposed version previously published).
- Adopted amendments to new rules or rule amendments (changes made since the proposed version was published).
- Notice of adoption of temporary rules.
- Adopted amendments to temporary rules (changes made since the proposed version was published).

All ADOPTED RULES and ADOPTED AMENDMENTS TO EXISTING RULES published in the *State Register* will be published in the Minnesota Code of Agency Rules (MCAR). Proposed and adopted TEMPORARY RULES appear in the *State Register* but are not published in the MCAR due to the short-term nature of their legal effectiveness.

The *State Register* publishes partial and cumulative listings of rule action in the MCAR AMENDMENTS AND ADDITIONS list on the following schedule:

Issues 1-13, inclusive
Issues 14-25, inclusive
Issue 26, cumulative for 1-26
Issue 27-38, inclusive
Issue 39, cumulative for 1-39
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PROPOSED RULES

Pursuant to Minn. Laws of 1980, § 15.0412, subd. 4h, an agency may propose to adopt, amend, suspend or repeal rules without first holding a public hearing, as long as the agency determines that the rules will be noncontroversial in nature. The agency must first publish a notice of intent to adopt rules without a public hearing, together with the proposed rules, in the *State Register*. The notice must advise the public:

1. that they have 30 days in which to submit comment on the proposed rules;
2. that no public hearing will be held unless seven or more persons make a written request for a hearing within the 30-day comment period;
3. of the manner in which persons shall request a hearing on the proposed rules;

and

4. that the rule may be modified if modifications are supported by the data and views submitted.

If, during the 30-day comment period, seven or more persons submit to the agency a written request for a hearing of the proposed rules, the agency must proceed under the provisions of § 15.0412, subds. 4 through 4g, which state that if an agency decides to hold a public hearing, it must publish in the *State Register* a notice of its intent to do so. This notice must appear at least 30 days prior to the date set for the hearing, along with the full text of the proposed rules. (If the agency has followed the provisions of subd. 4h and has already published the proposed rules, a citation to the prior publication may be substituted for republication.)

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.

Minnesota Environmental Quality Board

Proposed Rules Governing the Environmental Review Program

Notice of Rescheduled Hearings

Notice is hereby given that public hearings on the above entitled matter will be held pursuant to Minn. Stat. § 15.0412, subd. 4, in the places and commencing at the times listed in this notice. A previous hearing notice and text of these rules were published at *State Register*, Volume 6, Number 10, p. 354, on September 7, 1981. A notice of postponement of public hearing was published at *State Register*, Volume 6, Number 14, p. 607, on October 5, 1981.

Hearings Schedule

State Office Building Auditorium, St. Paul, Minnesota

November 23, 1981	9:00 a.m. and 1:00 p.m.
November 24, 1981	1:00 p.m. and 7:00 p.m.
December 1, 1981	1:00 p.m.

County Boardroom, St. Louis County Courthouse, Duluth, Minnesota

December 2, 1981	1:00 p.m. and 7:00 p.m.

These hearings will continue until all representatives of associations or other interested groups or persons have had an opportunity to be heard concerning adoption of the proposed rules captioned above by submitting either oral or written data, statements, or arguments. Statements or briefs may be submitted without appearing at the hearing.

Authority

The authority of the board to promulgate rules governing the state's Environmental Review Program is contained in Minn. Stat. §§ 116D.04, subd. 5a and 116D.045, subd. 1 (1980).

Description of Subjects Contained in the Proposed Rules

The Environmental Quality Board proposes to adopt rules relating to the following matters:

Determining the need for and the process of preparing environmental review documents including the preparation of environmental assessment worksheets (EAWs) and environmental impact statements (EISs).

Providing for alternate forms of environmental review.

Establishing mandatory categories of projects for which the preparation of EAWs and EISs are required.

KEY: 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." ADOPTED RULES SECTION — Underlining indicates additions to proposed rule language. ~~Strike outs~~ indicate deletions from proposed rule language.

Amending the early notice provisions of the Environmental Review Program Rules currently in force, 1977 edition.

Amending the provisions for assessing the cost of preparing environmental impact statements from those currently in force pursuant to the Environmental Review Program Rules, 1977 edition.

Establishing rules for the preparation of environmental review documents for certain large energy facilities.

One free copy of this notice and the proposed rules may be obtained by contacting Tom Rulland, (612) 296-2319, or Ken Kadlec, (612) 296-8253, at the Environmental Quality Board, Room 100, 550 Cedar Street, St. Paul, Minnesota, 55101. Additional copies will be available at the door on the date of the hearing.

Proposed Rules Subject to Change as a Result of Hearing Testimony

Please be advised that the proposed rules may be modified as a result of the rule hearing process. Any changes made could make the rules more stringent or less stringent. The board urges those who are interested in the proposed rules, including those who support the rules as proposed, to participate in the rule hearing process.

Hearing Examiner

The public hearing will be presided over by an independent hearing examiner, Kent Roberts, from the Office of Administrative Hearings, Room 300, 1745 University Avenue, St. Paul, Minnesota, 55104, (612) 296-8112.

Hearing Procedures

Rules. This hearing proceeding is governed by Minn. Stat. §§ 15.0411 to 15.0417 and 15.052 (1980) and by the rules of the Office of Administrative Hearings, 9 MCAR §§ 2.101 to 2.113. Any person who has questions relating to hearing procedures may direct them to Hearing Examiner Kent Roberts.

Statement of Need and Reasonableness. Notice is hereby given that 25 days prior to the hearing, a statement of need and reasonableness will be available for review at the board's office (copies available at no cost) and at the Office of Administrative Hearings (which by law must make a minimal charge for copying the statement). The statement of need and reasonableness will include a summary of all the evidence and argument which the board staff anticipates presenting at the hearing to justify both the need for and the reasonableness of the proposed rules.

Presentation at Hearings. The hearings will be conducted so all interested persons will have an opportunity to participate. Statements may be made orally and written material may be submitted. All persons submitting oral statements at the hearings are subject to questioning.

In addition, whether or not an appearance is made at the hearing, written statements or materials may be submitted to the hearing examiner (address above), either before the hearing or within five working days after the close of the hearing. At the hearing, the hearing examiner may order that the record be kept open for a longer period, not to exceed 20 calendar days.

The hearing may be recessed and rescheduled by the hearing examiner.

Hearing Examiner Recommendation

After the record is closed, the hearing examiner will prepare a report for the board, including a recommendation on whether the proposed rules should be adopted, modified or rejected.

Notice: Any person may request notification of the date on which the hearing examiner's report will be available, after which date the board may not take any final action on the rules for a period of five working days. Any person may also request notification of the date on which the hearing record has been submitted (or resubmitted) to the Attorney General by the board. If you desire to be notified, indicate this at the hearing. After the hearing, you may request notification by sending a written request to the hearing examiner (in the case of the hearing examiner's report), or to the board (in the case of the board's submission or resubmission to the Attorney General).

Lobbyists

Please be advised Minn. Stat. ch. 10A requires each lobbyist to register with the State Ethical Practices Board within five days after he or she commences lobbying. A lobbyist is defined in Minn. Stat. § 10A.01, subd. 11 (1980) as any individual:

(a) Engaged for pay or other consideration, or authorized by another individual or association to spend money, who spends more than five hours in any month or more than $250, not including his own travel expenses and membership dues, in any year, for the purpose of attempting to influence legislative or administrative action by communicating or urging others to communicate with public officials; or

(b) Who spends more than $250, not including his own traveling expenses and membership dues, in any year for the purpose of attempting to influence legislative or administrative action by communicating or urging others to communicate with public officials.

The statute provides certain exceptions. Questions concerning lobbyists or their required registration should be directed to the Ethical Practices Board, 41 State Office Building, St. Paul, Minnestoa 55155, (612) 296-5615.

Fiscal Statement

The board staff estimates that there will be no cost to local bodies in the state to implement the rules for the two years immediately following their adoption within the meaning of Minn. Stat. § 15.0412, subd. 7 (1980).

Inquiries

Questions about the substance of the proposed rules and requests for copies of the notice of hearing, proposed rules, or the statement of need and reasonableness should be directed to Tom Rulland, (612) 296-2319 or Ken Kadlec, (612) 296-8253 at the Environmental Quality Board, Room 100, Capitol Square Building, 550 Cedar Street, St. Paul, Minnesota, 55101.

September 28, 1981

Robert F. Benner, Chairman
Environmental Quality Board

Department of Health
Environmental Health Division

Proposed Rules Governing Formaldehyde in Housing Units

Notice of Hearing

Notice is hereby given that a public hearing concerning the proposed rules captioned above will be held pursuant to Minn. Stat. § 15.0412, subd. 4 (1980) in Room 105, Minnesota Department of Health Building, 717 Delaware Street Southeast, Minneapolis, Minnesota 55440, on Monday, November 23, 1981, commencing at 9:30 a.m. The proposed rules may be modified as a result of the hearing process. Therefore, if you are affected in any manner by the proposed rules you are urged to participate in the rule hearing process.

Following the agency's presentation at the hearing, all interested or affected persons will have an opportunity to ask questions and make comments. 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 to George Beck, Hearing Examiner, Office of Administrative Hearings, Room 300, 1745 University Avenue, St. Paul, Minnesota 55104, telephone: (612) 296-8108, either before the hearing or within five (5) working days after the close of the hearing. The hearing examiner may, at the hearing, order that the record be kept open for a longer period not to exceed 20 calendar days. All such statements will be entered into and become part of the record. 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 rule hearing procedure is governed by Minn. Stat. §§ 15.0411-15.052, and by 9 MCAR §§ 2.101-2.112 (Minnesota Code of Agency Rules). If you have any questions about the procedure, call or write to the hearing examiner.

Notice is hereby given that twenty-five (25) days prior to the hearing, a statement of need and reasonableness will be available for review at the agency and at the Office of Administrative Hearings. This statement of need and reasonableness will include all of the evidence which the agency intends to present at the hearing to justify both the need for and the reasonableness of the proposed rules. However, additional evidence may be submitted in response to questions raised by interested persons. You are therefore urged to both review the statement of need and reasonableness before the hearing and to attend the hearing. Copies of the statement of need and reasonableness may be obtained from the Office of Administrative Hearings at a minimal charge.

If adopted, the proposals would have the following effect:

1. Set a maximum permissible ambient level of 0.4 parts formaldehyde per million parts of air for newly constructed housing units and for installations of urea formaldehyde foam insulation;

2. Prescribe the use of the National Institutes of Occupational Safety and Health (N.I.O.S.H.) chromatropic acid method for analyzing levels of formaldehyde;

KEY: 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." ADOPTED RULES SECTION — Underlining indicates additions to proposed rule language. ~~Strike outs~~ indicate deletions from proposed rule language.

3. Specifies conditions under which air samples are to be collected; and

4. For newly constructed housing units, the rule sets an effective date of 30 days after the effective date prescribed in the state Administrative Procedures Act.

Statutory authority of the Commissioner of Health to promulgate the new rule is contained in Minn. Stat. § 144.495, 1980.

Copies of the proposed rule are now available and at least one free copy may be obtained by writing to Ms. Laura Oatman, Minnesota Department of Health, Division of Environmental Health, 717 Delaware Street Southeast, Minneapolis, Minnesota 55440. Additional copies will be available at the door on the date of the hearing.

Notice: Any person may request notification of the date on which the hearing examiner's report will be available, after which date that agency may not take any final action on the rules for a period of five (5) working days. Any person may request notification of the date on which the hearing record has been submitted or resubmitted to the Attorney General by the agency. If you desire to be so notified, you may so indicate at the hearing. After the hearing, you may request notification by sending a written request to the hearing examiner, in the case of the hearing examiner's report, or to the agency, in the case of the agency's submission or resubmission to the Attorney General.

In addition, please be advised that Minn. Stat. ch. 10A requires each lobbyist to register with the State Ethical Practices Board within five days after he commences lobbying. A lobbyist is defined in Minn. Stat. § 10A.01, subd. 11 (Supp. 1979) as any individual:

(a) Engaged for pay or other consideration, or authorized by another individual or association to spend money, who spends more than five hours in any month or more than $250, not including *his own* travel expenses and membership dues, in any year, for the purpose of attempting to influence legislative or administrative action by communicating or urging others to communicate with public officials; or

(b) Who spends more than $250, not including *his own* traveling expenses and membership dues, in any year for the purpose of attempting to influence legislative or administrative action by communicating or urging others to communicate with public officials.

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.

Promulgation of the proposed new rule will not result in the expenditure of public monies by local government units.

October 6, 1981

George R. Pettersen, M.D.
Commissioner of Health

Rule as Proposed (all new material)

7 MCAR § 1.448 Formaldehyde in housing units.

A. Applicability. This rule applies to newly constructed housing units and to installations of urea formaldehyde foam insulation. The rule establishes a maximum permissible ambient air level for formaldehyde and prescribes the methods for measuring levels of formaldehyde and the conditions under which the measurements are to be made.

B. Definitions. For the purpose of this rule, the following terms have the meanings given them.

1. "Building materials" has the meaning given it in Minn. Stat. § 325F.18, subd. 1a.

2. "Commissioner" means the Commissioner of Health.

3. "Housing unit" means one or more rooms which are intended for long-term human habitation. It includes any mobile home, single family residence, or living unit in a multi-unit structure, regardless of type of ownership, and any health care facility such as a nursing home, boarding care home, intermediate care facility, or hospital.

4. "Newly constructed" means that the housing unit has not been previously occupied and that construction of the unit was completed more than 30 days after the effective date of this rule.

C. Maximum permissible formaldehyde level in housing units.

1. At the time of sale of a newly constructed housing unit, the ambient indoor air of any habitable room in the unit shall not contain more than 0.4 parts of formaldehyde per million parts of air as measured according to the procedures specified in D. and E. The seller is responsible for assuring that the unit complies with this level.

2. The installation of urea formaldehyde foam insulation in a housing unit which is not newly constructed shall not cause the ambient level of formaldehyde in any habitable room in the unit to exceed 0.4 parts per million as measured according to the procedures specified in D., E. and F. The installer of urea formaldehyde foam insulation is responsible for assuring that the installation complies with this level.

D. Test method.

1. Formaldehyde shall be measured according to the National Institute of Occupational Safety and Health (NIOSH) Manual of Analytical Methods, Volume 1, 2nd Edition, NIOSH 77-157-A, 1977, Method Number P&CAM 125.

2. For the purpose of determining compliance with C., measurements made using an alternate analytical method are valid only if the alternate method has been approved by the commissioner. The approval shall be granted if the proponent of the alternate method can demonstrate to the satisfaction of the commissioner that the alternate method results in numerical values which have at least the same precision, reliability and accuracy as those obtained with the use of the method described in 1.

E. Testing conditions. Whenever the level of formaldehyde is to be measured, all of the conditions prescribed in 1.-4. must be met before a measurement is considered valid for the purpose of determining compliance with this rule.

1. Testing shall be carried out at an indoor temperature within the range of 70 degrees Fahrenheit to 85 degrees Fahrenheit and at ambient relative humidity. The resulting formaldehyde test levels shall be corrected to a 78 degree Fahrenheit condition using the following formula:

$$C = C_o \times e^{-R(1/t - 1/t_0)}$$

Where,

C = test formaldehyde concentration level
C_0 = corrected formaldehyde concentration level
e = natural log base
R = coefficient of temperature = 9799
t = actual test condition temperature in degrees Kelvin
t_0 = corrected temperature in degrees Kelvin

2. The housing unit shall be prepared for measurement as follows:

a. For two hours prior to the close-up period, the housing unit shall be aired out at a ventilation rate of at least one outdoor air change per hour, with all interior doors, cabinets, closets and drawers open for maximum air exchange;

b. For the next two hours, the windows and exterior doors of the housing unit shall be closed. All nonvented gas appliances shall be turned off. No smoking shall be allowed;

c. Immediately after the two hour close-up period, the collection of air samples shall begin. The conditions prescribed for the close-up period shall be maintained until all samples have been collected; and

d. A housing unit equipped with a device to provide tempered outside air may be tested with the ventilation system operating at a maximum rate of one air change per hour.

3. At a minimum, a sample of air shall be taken from the kitchen and another sample shall be taken from one bedroom. Each air sample shall be taken in the center of the room, at a point which is approximately equidistant from opposing walls and at a height of 3½ to 4 feet above the floor.

4. Each sample of air shall be analyzed separately.

F. Special testing conditions for use with urea formaldehyde foam insulation. In order to assure compliance with C.2., procedures in addition to those prescribed in E. must be followed with urea formaldehyde insulation. Those procedures are:

1. The level of formaldehyde in a housing unit shall be measured no more than two weeks prior to installation and shall be measured again within 30 days after the installation of the urea formaldehyde foam insulation;

2. The consumer shall, at least two hours before the air samples are taken, cease any activity and remove from the unit any major source of formaldehyde which has been introduced by the consumer into the unit which may contribute to the level of formaldehyde in the air of the unit. The major sources include, but are not limited to the following: draperies, furniture made of plywood or particleboard and upholstered furniture, any of which are less than one year old; and

3. If the entire roof or all exterior walls are to be insulated, the preinstallation air samples shall be taken as prescribed in E.1.-2. If only a portion of the unit is to be urea formaldehyde foam insulated the preinstallation measurement for formaldehyde shall be made in those two rooms closest to the walls where the installation is to be made. Postinstallation air samples shall be collected from the same rooms as those which were sampled prior to installation.

G. Effective date. The levels prescribed in C. shall apply 30 days after the effective date of this rule.

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Board of Peace Officer Standards and Training

Proposed Rules of the Peace Officers Standards and Training Board Governing the Selection, Training and Licensing of Peace Officers and Constables

Notice of Intent to Adopt Rules without a Public Hearing

Notice is hereby given that the Board of Peace Officer Standards and Training proposes to adopt the above-entitled rules without a public hearing. The board has determined that the proposed adoption of these rules will be noncontroversial in nature and has elected to follow the procedures set forth in Minn. Stat. § 15.0412, Subd. 4h (1980).

Persons interested in these rules shall have 30 days to submit comments on the proposed rules. The proposed rules may be modified if the notifications are supported by the data and views submitted to the agency and do not result in a substantial change in the proposed language.

Unless seven or more persons submit written request for a public hearing on a proposed rule within the 30-day comment period, a public hearing will not be held. In the event a public hearing is required, the agency will proceed according to the provisions of Minn. Stat. § 15.0412, subds. 4-4f.

Persons who wish to submit comments or a written request for a public hearing should submit such comments or requests to:

Board of Peace Officer Standards and Training, 500 Metro Square Building, St. Paul, Minnesota 55101. (612) 296-2620.

Authority for the adoption of these rules is contained in Minn. Stat. §§ 626.76-626.855; Minn. Stat. § 214.; Laws of 1981, ch. 341; and Laws of 1981, ch. 310. Additionally, a statement of need and reasonableness that describes the need for and reasonableness of each provision of the proposed rules and identifies the data and information relied upon to support the proposed rules has been prepared and is available from the Board of Peace Officer Standards and Training upon request.

Upon adoption of the final rules without a public hearing, the proposed rules, this notice, the statement of need and reasonableness, all written comments received, and the final rules as adopted will be delivered to the Attorney General for review as to form and legality, including the issue of substantial change. Persons who wish to be advised of the submission of this material to the Attorney General, or who wish to receive a copy of the final rules as proposed for adoption, should submit a written statement of such request to the Board of Peace Officer Standards and Training.

A copy of the proposed rules is attached to this notice.

Copies of this notice and the proposed rules are available and may be obtained by contacting the Board of Peace Officer Standards and Training.

Mark K. Shields
Executive Director

Rules as Proposed (all new material)

Rules of Peace Officer Standards and Training Board Governing the Selection, Training and Licensing of Peace Officers and Constables

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4 MCAR § 13.021 Introduction and scope. The Board of Peace Officer Standards and Training which operates pursuant to Minn. Stat. §§ 626.84-626.855, is authorized to promulgate rules and standards relating to the selection, training and licensing of peace officers, part-time peace officers and constables in the State of Minnesota. The following rules are adopted pursuant to Minn. Stat. §§ 214.12, 626.843, and 626.845.

4 MCAR § 13.022 Definitions.

A. Applicability. For the purpose of 4 MCAR §§ 13.021-13.039, the words and phrases in this rule have the meanings given them, unless another intention clearly appears.

B. Agency. "Agency" means local or state law enforcement agency employing peace officers, part-time peace officers or constables.

C. Appointing authority. "Appointing authority" means the public official, board, commission, or other person or group of persons responsible for the initial appointment and continued tenure of persons employed by the agency as peace officers, part-time peace officers and constables.

D. Appointment. "Appointment" means an official declaration by an agency that it has engaged the services of a peace officer, part-time peace officer or constable, beginning on a specified date.

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E. Basic course. "Basic course" means a course of study, including both academic and skills instruction as specified in 4 MCAR § 13.023 A. which must be completed by any individual seeking to be licensed as a peace officer and whose content, length, instruction and instructors have been approved by the board.

F. Board. "Board" means the Board of Peace Officer Standards and Training.

G. Certification. "Certification" means official acknowledgement by the board that a school meets all of the criteria listed in 4 MCAR §§ 13.023 and 13.024.

H. Chief law enforcement officer. "Chief law enforcement officer" means the highest ranking board licensed officer within an agency, or in the absence of one, the appointing authority.

I. Constable. "Constable" has the meaning given it in Minn. Stat. § 367.40, subd. 3.

J. Coordinator. "Coordinator" means an individual at each school who is recognized by the board and designated by the school to coordinate the basic course as taught at that school.

K. Eligible to be licensed. "Eligible to be licensed" means status of an individual who has passed the academic and skills examinations or the reciprocity examination, but who has not yet secured employment as a law enforcement officer.

L. Executive director. "Executive director" means executive director of the board.

M. Firearms training course. "Firearms training course" means a firearms training course which includes instruction in the legal limitations on the use of deadly force, conducted by a person who has completed a board recognized firearms instructor course and who is licensed or eligible to be licensed by the board.

N. First aid course. "First aid course" means any of the following officially recognized courses:

1. Red Cross advanced first-aid;
2. Emergency medical technician; or
3. EMS first responder (crash injury management).

O. Guest lecturer. "Guest lecturer" means a person who is invited by the instructor to teach occasionally in a school or a board-approved course in continuing education.

P. Inactive licensed officer. "Inactive licensed officer" means an individual who holds a currently valid peace officer license issued by the board, but who is not currently employed by an agency.

Q. Instructor. "Instructor" means a person who is recognized as being qualified to teach in a school or board-approved continuing education course.

R. Part-time peace officer. "Part-time peace officer" has the meaning assigned to it in Minn. Stat. § 626.84, subd. 1, clause (f).

S. Peace officer. "Peace officer" has the meaning assigned to it in Minn. Stat. § 626.84, subd. 1, clause (c).

T. School. "School" means any institution certified by the board to offer academic instruction, skills instruction or both.

4 MCAR § 13.023 Basic course.

A. Subject areas and skills instruction. The basic course minimally shall include the following subject areas:

1. Academic instruction in:
   a. Administration of justice;
   b. Minnesota Statutes;
   c. Criminal law;
   d. Human behavior;
   e. Juvenile justice;
   f. Law enforcement operations and procedures; and
   g. First aid.
2. Skills instruction in:
   a. Techniques of criminal investigation and testifying;
   b. Patrol functions;
   c. Traffic law enforcement;

d. Firearms;

e. Defensive tactics;

f. Emergency vehicle driving; and

g. Criminal justice information systems.

B. Waiver. Participation or continued instruction in a particular subject area enumerated in A. shall be waived by the coordinator upon satisfactory evidence of approved equivalent training.

C. Minimum requirements. All schools shall comply with the minimum requirements set forth in A.1. or 2. or both and shall furnish reasonable and necessary proof to the board to verify that the provisions of A. are being met. Nothing in 4 MCAR §§ 13.021-13.039 shall preclude any school from enacting rules which establish standards of training above the minimum requirements set forth in A.

D. Learning objectives. Periodically the board may issue specific learning objectives applicable to the content of the basic course as outlined in A.

E. Participation requirement. All students shall be capable of complete participation in all basic course activities. Any student unable to physically or psychologically participate in all aspects of the basic course may not be deemed as satisfactorily completing the basic course.

F. Coordinator duties. The coordinator shall be responsible for maintaining and making available to the board and executive director pertinent information on all classes conducted in the school. The coordinator shall notify the executive director of students who have successfully completed the school. Additionally, the coordinator shall certify to the board that these students have successfully completed a sequence of courses which includes material covering the applicable learning objectives promulgated by the board.

G. Instructor requirements. All instructors who teach law enforcement courses in a school shall possess an associate degree or greater from an accredited institution of higher learning, or have professionally recognized training and experience to teach the assigned subject matter. This rule shall not preclude the use of guest lecturers.

4 MCAR § 13.024 Certification of schools.

A. Application. Upon filing a proper application, a school desiring certification shall be reviewed by the board. No certification will be issued unless the school files with the board satisfactory proof that the school will offer courses meeting the prescribed learning objectives, has reasonable training equipment and facilities, and has qualified instructors. Further, the coordinator shall file with the board such other relevant information as the board may require. Relevant information may include lesson plans and course outlines.

B. Provisional certification. Upon receipt of a properly filed application, the board shall grant provisional certification to a school until such time as an on-site evaluation and inspection has been completed.

C. Certification. Not later than one year from the granting of provisional certification, the board shall grant or deny certification. Certification shall remain contingent upon periodic review by the board or by the executive director.

D. School disciplinary action. Failure of a school to comply with any of the following requirements will result in imposition of disciplinary sanctions by the board against the school:

1. Provision of instruction consistent with the published learning objectives in the subject areas for which the school was certified pursuant to 4 MCAR § 13.023 A.;

2. Filing with the board all information which the board requires;

3. Cooperation of the staff and faculty of a school with any board investigation relative to its certification status; and

4. Cooperation of the staff and faculty of a school with any board investigation of alleged misconduct by students, staff or faculty in the giving or taking of examinations, reports or investigations required by the board. The staff and faculty shall report any misconduct which is discovered to the board. For purposes of this requirement, the term "misconduct" includes, but is not limited to:

a. Cheating on any licensing examination or tests required by the rules of the board, or helping another to cheat;

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b. Filing of false reports with the board in cases where the board has requested reports; or

c. Obstructing a board investigation.

E. Sanctions. Sanctions for failure to comply with the requirements set forth in D. shall be one or more of the following:

1. A letter of censure to the coordinator of the school;

2. Formal or informal probation for the school; or

3. Suspension, revocation or non-renewal of certification of the school.

F. Disciplinary proceedings. Disciplinary proceedings under this rule shall be conducted pursuant to the Administrative Procedures Act, Minn. Stat. ch. 15, and the rules of the State Office of Administrative Hearings, 9 MCAR §§ 2.101-2.222.

4 MCAR § 13.025 Peace officer pre-employment education.

A. Academic examination. Students who successfully complete a school that meets the minimum requirements set forth in 4 MCAR § 13.023 A.1. are eligible to take the academic examination.

B. Skills school. Students who pass the academic examination are eligible to apply for enrollment in a skills school. Upon successful completion of a skills school, a student is eligible to take the skills examination.

C. Eligibility for academic and skills examination. Students who successfully complete a school which meets the minimum requirements set forth in 4 MCAR § 13.023 A.1. and 2. are eligible to take both the academic and skills examinations.

D. Reciprocity licensing examination. Persons who successfully complete professionally recognized peace officer pre-employment education which the board has deemed comparable to the basic course are eligible to take the peace officer reciprocity licensing examination.

E. Peace officer licensing examination. Upon successful completion of the required peace officer licensing examination, a person is eligible for licensure as a peace officer for three years. If the person is not licensed after three years, the person may reinstate his eligibility by passing the appropriate licensing examination. The executive director shall determine what examination is appropriate under the circumstances.

4 MCAR § 13.026 Licensing examinations.

A. Application. Licensing examinations will be offered at least four times each year. The board shall establish the examination schedules. An applicant for any of the licensing examinations shall submit a written application on a form provided by the board prior to the date of the examination. An application shall be accompanied by the appropriate nonrefundable fee as set forth in B.

B. Nonrefundable fee. A nonrefundable fee shall be paid to the board prior to taking the following licensing examinations:

1. Academic examination	$12.50
2. Skills examination	$12.50
3. Reciprocity examination	$25.00
4. Peace officer license endorsement examination	$12.50
5. Part-time peace officer licensing examination	$12.50
6. Constable licensing examination	$25.00

C. Retaking examination. A person who fails an examination will only be allowed to retake that examination two times, upon furnishing to the board a renewed written application and appropriate fee.

4 MCAR § 13.027 Minimum selection standards.

A. Selection standards. A person eligible to be licensed shall meet the following minimum selection standards prior to being appointed to the position of peace officer. The appointing authority may certify that the applicant has already completed certain of these standards, but certification must be documented pursuant to B.

1. The applicant shall be a citizen of the United States.

2. The applicant shall possess a valid Minnesota driver's license; or in case of residency therein, a valid driver's license from a contiguous state; or eligibility to obtain either license.

3. The applicant shall complete a comprehensive written application.

4. The applicant shall submit to a thorough background search including, but not limited to, searches by local, state and federal agencies, to disclose the existence of any criminal record or conduct which would adversely affect the performance by the applicant of peace officer duties.

5. The applicant shall not have been convicted of a felony in this state or in any other state or federal jurisdiction or of any offense in any other state or federal jurisdiction which would have been a felony if committed in Minnesota.

6. The applicant shall be fingerprinted for the purpose of disclosure of any felony convictions. Fingerprint cards shall be forwarded to the appropriate divisions of the Bureau of Criminal Apprehension and the Federal Bureau of Investigation. The chief law enforcement officer shall immediately notify the board if a previous felony conviction is discovered.

7. A licensed physician or surgeon shall make a thorough medical examination of the applicant to determine that the applicant is free from any physical condition which might adversely affect the performance of peace officer duties.

8. An evaluation shall be made by a licensed psychologist to determine that the applicant is free from any emotional or mental condition which might adversely affect the performance of peace officer duties.

9. The applicant shall pass a job-related examination of the applicant's physical strength and agility to demonstrate the possession of physical skills necessary to the accomplishment of the duties and functions of a peace officer.

10. The applicant shall successfully complete an oral examination conducted by or for the agency to demonstrate the possession of skills necessary to the accomplishment of the duties and functions of a peace officer.

B. Documentation. The chief law enforcement officer shall maintain documentation necessary to show completion of A.1.-10. The documentation is subject to periodic review by the board, and shall be made available to the board at its request.

C. Requirements. An appointing authority may require a peace officer to meet some or all of the foregoing standards prior to appointment.

D. More rigid standards. An appointing authority may require an applicant to meet more rigid standards than those prescribed in this rule.

4 MCAR § 13.028 Licensing of peace officers.

A. Appointee notification. The chief law enforcement officer shall notify the board of the appointment of any person to the position of peace officer before the first day of the appointee's employment. Notification shall be made on a form provided by the board, and it shall include the appointee's full name, sex and date of birth, the effective date of the appointment, and an affirmation that the appointee has met all selection standards as prescribed in 4 MCAR § 13.027.

B. Application procedures. If the appointee is not already a licensed peace officer, but is eligible to be licensed, the appointee shall apply to be licensed at the time of appointment. Application shall be made on a form provided by the board, and both the applicant and the chief law enforcement officer shall affirm that the applicant is eligible to be licensed. The applicant shall also submit the licensing fee as prescribed in D.

C. License certificate. The executive director shall issue a license certificate to an applicant who has complied with the requirements set forth in 4 MCAR § 13.027 A.1.-10. and B. of this rule and whose affirmations are consistent with the board's records. The period of the initial licensure shall be determined according to the initial letter of the licensee's surname, the date of expiration being determined by the provisions set forth in 4 MCAR § 13.030 A.

D. Licensing fee. The appropriate licensing fee is $10 if the licensee is to be licensed for 30-36 months; $6.66 if the licensee is to be licensed for at least 18 months but less than 30 months; and $3.33 if the licensee is to be licensed for at least six months but less than 18 months. No fee is owing if the applicant is to be licensed for less than six months.

E. Surrender of license certificate. Licenses shall remain the property of the board. The license certificate and any renewal certificates shall be surrendered to the board if it is suspended or revoked.

4 MCAR § 13.029 Continuing education.

A. Statement of purpose. Pursuant to the authority vested in it by Minn. Stat. § 214.12, the board has determined that a program of continuing education for peace officers and constables is necessary to promote and ensure their professional competence.

B. Continuing education and license renewal. No peace officer or constable license may be renewed unless the licensee or the licensee's appointing authority furnishes the board proof that the licensee has successfully completed board-approved continuing education as provided in 4 MCAR § 13.030 C.

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C. Criteria for course approval. For the purpose of this rule, "course sponsor" means any agency, organization or person who provides continuing education courses and seeks board approval of these courses.

1. Prior to being eligible to receive board approval, the course sponsor shall make application for course approval. Application for approval must be submitted on forms provided by the board and must be received 30 days prior to the commencement of the continuing education course.

2. No approval will be granted unless the course sponsor files with the board satisfactory proof that the course meets a law enforcement training need and that the course has reasonable training equipment and facilities available. Further, the course sponsor shall furnish the board with the lesson plans and instructor credentials for the course and such other relevant information as the board may require. Relevant information may include handout material, attendance policy and evaluation.

3. No approval will be granted unless the course sponsor files all relevant information required by the board at least ten days prior to the commencement of the proposed course. A ten day extension may be granted by the executive director upon receipt of documentation showing a compelling reason for the extension.

4. Upon approval, the board shall issue a letter of approval to the course sponsor.

5. Instructors who teach in continuing education courses shall possess:

a. Professionally recognized training and experience in the assigned subject area; and

b. Board-recognized instructor training or specialized academic preparation in the assigned subject area, to include psychology, law and forensic pathology. Assigned subject areas may include, but are not limited to, psychology, law and forensic pathology.

6. Guest lecturers shall have their lesson planning and classroom activities supervised by an individual who has completed board-recognized instructor training.

7. Approval of continuing education courses shall be based upon relevance to the knowledge, skills and abilities needed to be a peace officer or constable.

8. The board will approve the course for continuing education credit hours based on each contact hour of proposed training. A contact hour shall consist of no less than one 50-minute class session.

9. The board may accredit a course sponsor to offer a continuing education course for a specific period of time without further documentation.

D. Mandatory courses. The board may mandate specific courses and required minimum hours in selected subject areas to ensure continued protection of the public interest. Nothing contained in this rule shall be construed as limiting an agency from requiring or furnishing more than the number of hours of continuing education required by the board.

E. Learning objectives. The board may issue specific learning objectives applicable to the content of continuing education courses.

F. Review. All continuing education courses are subject to periodic review and evaluation by the board.

G. Inactive licensed officer. An inactive licensed officer is eligible to attend continuing education courses. Priority may be given to active licensees.

H. Record-keeping. A list of licensees who successfully complete an approved continuing education course shall be maintained by the course sponsor and a copy transmitted to the board within ten days of the close of the course. The list shall be submitted on forms provided by the board and shall include the license number of each officer. Successful completion of the course shall be determined by the course sponsor.

I. Instructor credit. Peace officers or constables may earn up to one-half of their required continuing education credits for instructing in approved continuing education courses. The peace officer or constable may earn two hours of continuing education credit for each hour of instruction.

J. Credit for courses not directly approved by the board.

1. Peace officers or constables may request continuing education credit for courses which were not directly approved by the board provided the course was not denied approval, the licensee can show proof that the course was law enforcement related, and can prove successful completion of the course. Application for credit must be submitted on forms provided by the board. Continuing education credit will be granted according to C.7.-8.

2. College credit. Continuing education credit may be granted for courses completed at accredited colleges and universities according to C.7., and credit shall be granted with one semester credit equalling 15 continuing education credits and one quarter credit equalling ten continuing education credits.

K. Instances in which credit shall not be granted. No continuing education credit will be granted for courses which consist solely of television viewing, correspondence work or self-study. Video, motion picture or sound tape presentation may be used provided a qualified instructor is in attendance at all presentations to comment and answer questions.

L. Endorsements.

1. The board may issue endorsements to peace officer licenses. Endorsements shall acknowledge the acquisition of the knowledge, skills and abilities needed to perform specialized law enforcement functions.

2. Courses which lead to license endorsement shall meet the learning objectives specified by the board for endorsement.

3. Approval of license endorsement courses shall be according to C.1.-9.

4. Endorsement shall be awarded only after a peace officer successfully completes both the prescribed endorsement course and the appropriate peace officer license endorsement examination administered by the board.

5. The board may accredit a course sponsor to offer an endorsement course for a specified period of time without further documentation.

4 MCAR § 13.030 License renewal.

A. Renewal. Peace officer licenses issued by the board pursuant to 4 MCAR § 13.028 are valid until they expire according to the provisions of that rule, are revoked, or are surrendered by the licensee. Constable licenses issued by the board pursuant to 4 MCAR § 13.032 are valid until they expire according to the provisions of that rule, are revoked, or are surrendered by the licensee. Part-time peace officer licenses issued by the board pursuant to 4 MCAR § 13.031 are valid until they expire, are revoked, or are surrendered by the licensee.

1. The licenses of licensees whose surnames begin with the letters A through G are due for renewal on July 1, 1983 and on July 1 every third year thereafter.

2. The licenses of licensees whose surnames begin with the letters H through M are due for renewal on July 1, 1984 and on July 1 every third year thereafter.

3. The licenses of licensees whose surnames begin with the letters N through Z are due for renewal on July 1, 1982 and on July 1 every third year thereafter.

B. Application. The board shall require a written application for renewal of licenses.

C. Certificate of renewal. The executive director shall issue a certificate of renewal, which is valid for three years, to each applicant who has submitted the appropriate fee on or before June 30 of the year when the license becomes due for renewal and also completed the required hours of continuing education.

1. The appropriate fees are:

a. $10 for renewal of a peace officer license;

b. $5 for renewal of a part-time peace officer license; and

c. $10 for renewal of a constable license.

2. The required hours of continuing education are:

a. No hours for a part-time peace officer or for a peace officer or constable who has been licensed for less than six months;

b. Sixteen hours for a peace officer or constable who has been licensed for at least six months but less than 18 months, no more than two of which consist of on-line shooting;

c. Thirty-two hours for a peace officer or constable who has been licensed for at least 18 months but less than 30 months, no more than four of which consist of on-line shooting; and

d. Forty-eight hours for a peace officer or constable who has been licensed for at least 30 months, no more than six of which consist of on-line shooting.

D. Change of name. When a licensee's surname is changed by reason of marriage or a judicial order, the date of expiration of the licensee's license shall change in accordance with the initial letter of the licensee's new surname. The licensee shall pay a

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proportional added fee if the new date of expiration is later than it would have been, but the licensee will receive a proportional refund if the new date of expiration is earlier than it would have been.

4 MCAR § 13.031 Licensing of part-time peace officer.

A. Scope and purpose. In view of the Legislature's stated policy on part-time peace officers in Minn. Stat. § 626.8461 and the board's respect for the varied services of these supplemental and supervised part-time employees, the board deems that it is most appropriate for the chief law enforcement officer to be responsible for the training and continuing education of the part-time peace officers working in the chief law enforcement officer's agency. Although the board mandates continuing education for peace officers and constables, the board feels that it is incumbent upon each chief law enforcement officer to assess and meet the training needs of these part-time peace officers inasmuch as such assessment and training realistically can be best accomplished at the local level.

B. Notification of appointment of part-time officer. The chief law enforcement officer shall notify the board in writing before the first day of employment of an individual who has been appointed to the position of part-time peace officer. If the appointee is not already licensed, the appointee shall apply for a provisional license on a form provided by the board.

C. Minimum selection standards. The provisionally licensed part-time peace officer shall meet at least the minimum selection standards for part-time peace officers within six months of the initial appointment, unless the board grants an extension pursuant to Minn. Stat. § 626.8463, clause (a). The minimum selection standards for a part-time peace officer are as provided in 1.-3.

1. The part-time peace officer must not have been convicted of a felony in this state or in any other state or federal jurisdiction or of any offense in any other state or federal jurisdiction which would have been a felony if committed in Minnesota. To determine this, the applicant shall be fingerprinted for the purpose of disclosure of any felony convictions. Fingerprint cards shall be forwarded to the appropriate divisions of the Bureau of Criminal Apprehension and the Federal Bureau of Investigation. The chief law enforcement officer shall immediately notify the board if a previous felony conviction is discovered.

2. A licensed physician or surgeon shall make a thorough medical examination of the part-time peace officer to determine if the officer is free from any physical condition which would adversely affect the performance of part-time peace officer duties.

3. An evaluation shall be made by a licensed psychologist to determine that the applicant is free from any emotional or mental condition which might adversely affect performance of part-time peace officer duties.

D. First aid and firearms. The provisionally licensed part-time peace officer shall successfully complete a first aid course and a firearms training course within 12 months of the initial appointment.

E. Documentation. The appointing authority may certify that the provisionally licensed part-time peace officer has already completed certain of these standards but the certification must be documented pursuant to G.

F. Notification of compliance. Notification of compliance with C. and D. shall be furnished by the chief law enforcement officer on forms provided by the board. The notification shall be submitted within five working days of the respective deadlines. The provisional license shall expire if the provisionally licensed part-time peace officer has not complied within the time allowed.

G. Availability of documentation. The chief law enforcement officer shall maintain the documentation necessary to show compliance with C. and D. The documentation is subject to periodic review by the board and shall be made available to the board upon its request.

H. Expiration of license. The provisionally licensed part-time peace officer is eligible to take the licensing test for part-time peace officers upon completion of the requirements specified in C. and D. The provisional license expires 24 months after the initial appointment if the provisionally licensed part-time peace officer has not passed the part-time peace officer licensing examination, or if the provisionally licensed part-time peace officer has received a peace officer license.

I. Issuance of license. The executive director shall issue a part-time peace officer license to a provisionally licensed part-time peace officer who has passed the part-time peace officer licensing examination, submitted a written application for licensure, and paid the appropriate licensing fee. The period of initial licensure is determined by the initial letter of the licensee's surname, the date of expiration being determined by the provisions of 4 MCAR § 13.030 A. The appropriate licensing fee is $5 if the license is valid for at least 30 months but less than 36 months; $3.33 if it is valid for at least 18 months but less than 30 months; and $1.66 if it is valid for at least six months but less than 18 months. No fee is required if the applicant is to be licensed for less than six months.

J. Inactive status of part-time peace officer license.

1. The chief law enforcement officer shall notify the board within ten days of all voluntary or involuntary terminations of part-time peace officers. The notification shall include:

a. Name of licensee;

b. Licensee's forwarding address unless the licensee requests that this information not be divulged; and

c. Other information requested by the board.

2. An individual possessing a part-time peace officer license may maintain the license in inactive status provided that he meets the requirements of 4 MCAR § 13.030 C.

3. Inactive status. An individual who is appointed to the position of a part-time peace officer within one year of the date when the individual's license was placed on inactive status is not required to comply with selection standards outlined in C.1.-3. An individual who is appointed as a part-time peace officer more than one year after the date the individual's license was placed on an inactive status is required to comply with selection standards outlined in C.1.-3. prior to his first day of employment.

K. Inapplicability. This rule does not apply to peace officers who are employed on a part-time basis.

4 MCAR § 13.032 Constables.

A. Board notification. The appointing authority shall notify the board in writing before an individual appointed or elected to the position of constable assumes any duties in law enforcement. If the individual is not already licensed, he shall apply for a provisional license on a form provided by the board.

B. Requirements. The provisionally licensed constable shall meet the requirements set forth in 4 MCAR § 13.031 C.-D.

C. Certification. The appointing authority may certify that the provisionally licensed constable has already completed certain of these standards but such certification must be documented pursuant to E.

D. Notification of compliance. Notification of compliance with 4 MCAR § 13.031 C. and D. shall be furnished by the appointing authority on forms provided by the board. Notification shall be submitted within five working days of the respective deadlines. The provisional license expires if the provisionally licensed constable has not complied within the time allowed.

E. Documentation. The appointing authority shall maintain the documentation necessary to show compliance with 4 MCAR § 13.031 C. and D. The documentation is subject to periodic review by the board and shall be made available to the board upon its request.

F. Constable licensing examination. The provisionally licensed constable shall be eligible to take the constable licensing examination upon completion of the requirements specified in 4 MCAR § 13.031 C. and D. The provisional license expires 24 months after the initial election or appointment if the provisionally licensed constable has not passed the constable licensing examination or if the provisionally licensed constable has received a peace officer license.

G. Issuance of license. The executive director shall issue a constable license to a provisionally licensed constable who has passed the constable licensing examination, submitted a written application for licensure, and paid the appropriate licensing fee. The period of initial licensure is determined by the initial letter of the licensee's surname, the date of expiration being determined by the provisions of 4 MCAR § 13.030 A. The appropriate licensing fee is $10 if the license is valid for at least 30 months but less than 36 months; $6.66 if it is valid for at least 18 months but less than 30 months, and $3.33 if it is valid for at least six months but less than 18 months. No fee is required if the applicant is to be licensed for less than six months.

H. Inactive status of constable license.

1. The appointing authority shall notify the board within ten days of all voluntary or involuntary terminations of a constable. Notification shall include:

a. Name of licensee;

b. Licensee's forwarding address unless the licensee requests that this information not be divulged; and

c. Other information requested by the board.

2. An individual possessing a constable license may maintain the license in an inactive status provided that the individual meets the requirements of 4 MCAR § 13.030 C.

3. An individual who is appointed or elected to the position of constable within one year of the date the individual's

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license was placed on inactive status may not be required to comply with selection standards outlined in 4 MCAR § 13.031 C.1.-3. An individual who is appointed or elected as a constable more than one year after the date the individual's license was placed on inactive status shall be required to comply with selection standards outlined in 4 MCAR § 13.031 C.1.-3. prior to the individual's first day of employment.

I. Inapplicability. This rule does not apply to a peace officer who is elected or appointed to the position of constable.

4 MCAR § 13.033 Transition from part-time peace officer to peace officer.

A. Purpose. To meet the mandates of Laws of 1981, ch. 310, the board is hereby promulgating rules to provide a system whereby part-time peace officers may, upon fulfilling certain conditions and requirements, obtain peace officer licenses.

B. Eligibility. An appointing authority may, by formal declaration to the board, state its intention to have any part-time peace officer in its employ be eligible for peace officer licensing, subject to the following restrictions:

1. The individual named in this declaration must be a part-time peace officer who has worked 1040 hours as a part-time peace officer since the date the individual was licensed, pursuant to 4 MCAR § 13.031 I.; and

2. The individual shall complete all selection standards as outlined in 4 MCAR § 13.027 before the declaration is submitted to the board.

C. Declaration of intent.

1. The declaration of intent shall demonstrate a compelling need for having an agency's part-time peace officer or officers become peace officers.

2. The declaration must be in the form of a formal resolution made by the appointing authority. The board shall be provided with a copy of the resolution and the minutes of the meeting at which it was made. These documents shall be submitted to the board within ten days of the effective date of the resolution.

D. Removal of hour restriction.

1. The 20-hour per week limit prescribed by Minn. Stat. § 626.84, subd. 1., clause (f) for a part-time peace officer will be waived in accordance with Minn. Stat. § 626.84, subd. 1, clause (f) only after the board has formally approved the declaration submitted by the appointing authority. The 20-hour per week restriction may thereafter be waived at the discretion of the appointing authority for a period not to exceed one year. This one year limit may be extended only for compelling reasons, subject to board review and approval. No individual may have the hour restriction removed a second time if the individual fails to obtain a peace officer license within one year from the date the board approved the agency's declaration of intent to have the individual become a peace officer. Waiver of the hour restriction may only be effected in a single agency in cases where the officer works for more than one department. An individual working for more than one agency whose hourly restriction has been waived in one of these agencies shall still be bound to the 20-hour a week limit in all other agencies for which the individual works.

2. Upon acceptance by the board, the officer is exempted from the limitation on the number of hours that may be worked. The officer is subject to all other part-time peace officer requirements as outlined in Minn. Stat. §§ 626.8464 and 626.8465.

E. Specialized training school. Any part-time peace officer who has been formally designated by the appointing authority to seek peace officer licensing through the provisions of this rule and who has met all of the requirements stated herein, is eligible to attend a specialized training school pursuant to Minn. Stat. §§ 626.843, subd. 1, clause (g) and 626.845, subd. 1, clause (g), that meets the requirements set forth in 4 MCAR § 13.023 A.1. Upon successful completion of the specialized training school, an individual will be eligible to take the academic examination.

F. Skills school. Part-time peace officers who have successfully completed the academic examination are eligible to attend the skills school. Upon successful completion of the skills school, a part-time peace officer is eligible to take the skills examination.

G. Eligibility for licensing. Part-time peace officers who have successfully completed the skills examination are eligible to be licensed.

4 MCAR § 13.034 Inactive status of peace officer licenses.

A. Terminations. The chief law enforcement officer shall notify the board within ten days of all voluntary and involuntary terminations of peace officers. The notification shall include:

1. Name of licensee;

2. Licensee's forwarding address, unless licensee requests that this information not be divulged; and

3. Other information requested by the board.

B. Inactive status. An individual possessing a peace officer license may maintain the license in an inactive status, provided the individual meets the requirements of 4 MCAR § 13.030 C.

C. Selection standards. An individual who is appointed to a law enforcement position within one year of the date the individual's license was placed on inactive status shall not be required to comply with selection standards outlifed in 4 MCAR § 13.027 A.1.-10. An individual who is appointed to a law enforcement position more than one year after the date that individual's license was placed on inactive status shall be required to comply with selection standards as outlined in 4 MCAR § 13.027 A.1.-10., prior to his first day of employment.

4 MCAR § 13.035 Scope of standards of conduct.

A. Authority. This rule is adopted pursuant to Minn. Stat. §§ 626.843, subd. 1, clause (e), 626.845, subd. 1, clause (i), and ch. 214.

B. Scope. Nothing in 4 MCAR §§ 13.021-13.039 shall preclude or prevent any agency, political subdivision, civil service commission or other appointing authority from publishing and enforcing rules, policies or procedures which are more comprehensive than those minimum statewide standards set forth hereinafter. The responsibility for enforcing any rules, policies or procedures which are more comprehensive than the following minimum standards of conduct remains with the promulgating agency, political subdivision, commission or appointing authority.

C. Statement of purpose. The board believes that in order for the public to have confidence in the integrity and ability of law enforcement, it is paramount that peace officers demonstrate that they are capable of self-regulation. The board further believes that internal discipline is properly a function of the appointing authority and its political subdivision. These standards of conduct relate to licensure only and violations thereof do not enlarge on a peace officer's civil or criminal liability in any way.

4 MCAR § 13.036 Standards of conduct. Violations of the following standards of conduct by a licensee shall be grounds for revocation, suspension or nonrenewal of license:

A. The conviction of a felony in this state or in any other state or federal jurisdiction or of any offense in any other state or federal jurisdiction which would have been a felony if committed in Minnesota;

B. The use of deadly force when not authorized by Minn. Stat. § 609.066;

C. The making of any false material statement under oath to the board which the peace officer does not believe to be true;

D. The making of any false material statement to the board while obtaining or renewing a license;

E. Failure to comply with the board's continuing education requirements as set forth in 4 MCAR § 13.030 C.;

F. Failure to pay the appropriate license renewal fee;

G. Any violation of a board rule set forth in 4 MCAR §§ 13.021-13.039; or

H. Any obstruction, hindrance, interference or prevention of the execution of 4 MCAR § 13.037.

4 MCAR § 13.037 Complaint processing. For the purpose of this rule, "affected parties" means the complainant, the licensee who is subject to the complaint, and the chief law enforcement officer in the agency employing the officer who is a party to the complaint.

A. Scope. This rule shall constitute the code for regulating the management and processing of complaints concerning allegations of misconduct of all licensees. To the extent the terms of this rule are inconsistent with any other rules or agreements, the terms of this rule shall be controlling.

B. Complaint committee membership. The complaint investigation committee shall consist of three board members who shall supervise the processing of the complaint. At least two of these members shall be peace officers. The board chairman shall appoint the complaint investigation committee and the chairman.

C. Complaint committee quorum. All three committee members must be present to act and decisions of the committee shall be by majority volte.

D. Initial hearing. After any written complaint concerning the conduct of a licensee is received by the executive director of the board or his designee, a meeting of the committee shall be convened within a reasonable time.

1. Reasonable notice of the time, place and date of the meeting shall be given to the affected parties. The notice shall also

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state the nature of the complaint and advise those notified that they may attend the meeting and have a reasonable opportunity to address the committee. The notice shall advise the affected parties of any staff recommendations concerning the complaint and the purpose of the meeting.

2. After review of the evidence the committee shall take one of the following actions and shall inform the affected parties of the committee's decision:

a. The committee may refer the complainant to another state or local agency which has jurisdiction over the subject matter of the complaint;

b. The committee may find no arguable violation of a rule or statute which the board is empowered to enforce has occurred;

c. The committee may find an arguable violation of a rule or statute which the board is empowered to enforce has occurred. If the committee so finds, it shall also determine the appropriate agency to investigate the matter or, if the matter has been adequately investigated, it may refer the matter to the board for further action; or

d. The committee may continue this matter.

E. Investigation. If the committee finds a possible violation has occurred, it shall refer the matter to the executive director who shall consult with the agency designated to investigate the complaint.

1. If the executive director finds that the appropriate agency has investigated the allegations in the complaint, the executive director shall obtain the information pursuant to Minn. Stat. § 214.10, subd. 5, and present it to the committee.

2. If the executive director finds that the appropriate agency has not investigated the allegations or has not provided the requested information, the executive director shall order the appropriate agency to conduct an investigation and provide its findings within 30 days. By majority vote, the committee may grant the agency a 15-day extension, subject to renewal upon request and approval of the majority of the committee members.

F. Second hearing. After the executive director receives the information, he shall call a meeting of the committee. The purpose of the meeting shall be to determine whether further board action is warranted.

1. Reasonable notice of the time, place and date of the meeting shall be given to the affected parties. The notice shall advise those affected parties that they may attend the meeting and have a reasonable opportunity to address the committee. It shall also advise the affected parties that the purpose of the meeting is solely to determine whether further board action is warranted.

2. After review of the evidence, the committee shall take one of the following actions and shall inform the affected parties of the committee's action:

a. The committee may find that no further board action is warranted;

b. The committee may find that further board action is warranted; or

c. The committee may continue the matter.

G. Appeals. Any member of the committee who has voted against any decision of the committee may appeal that decision to the full board by means of the following procedures:

1. The committee member bringing the appeal shall immediately inform the committee of the member's intention to do so and action on the committee's decision shall be stayed pending the outcome of the appeal;

2. The affected parties shall be promptly notified of the decision to appeal;

3. The board shall hear the appeal at the next regularly scheduled board meeting;

4. The appeal shall be on the record of the proceedings of the committee;

5. The committee member appealing the decision shall be given reasonable opportunity to present oral or written argument, or both, to the board;

6. The other committee members shall be given a reasonable opportunity to present oral or written argument, or both, to the board;

7. Committee members may vote on the issue under appeal; or

8. If a majority of the board members present reverse the decision of the committee, the matter will be remanded to the committee for action consistent with the reversal. In all other cases, the stay of action will be revoked and the matter will be remanded to the committee for further action.

H. Settlement. If a matter is referred to the executive director after a determination has been made that further board action is warranted, the executive director shall attempt to resolve the grievance or rectify improper activity through education,

conference, conciliation and persuasion of the appropriate parties. The executive director shall present a written report to the board of the result of his attempt in this regard.

I. Review by the board.

1. The affected parties shall be given reasonable notice of the board meeting at which the board will review the report of the executive director.

2. The board shall review the report of the executive director and based on this report and the total record shall by absolute majority of the board membership take one of the following actions:

a. The board may order an administrative hearing as provided by law;

b. The board may enter into a settlement agreement or compromise with the licensee. Violation of the terms of any such settlement may be grounds for additional board action;

c. The board may decide no further action is necessary; or

d. The board may continue this matter.

3. The board shall provide notice to the affected parties of the board's decision.

J. License hearings.

1. Administrative license hearings shall be conducted in the manner prescribed by the contested case procedures mandated by Minn. Stat. ch. 15, the Administrative Procedures Act, and 9 MCAR §§ 2.101-2.222, the rules of the Office of Administrative Hearings.

2. After receipt of the report of the hearing examiner, the board chairman shall convene a special meeting of the full board.

3. Before the board votes to take action concerning a a license it shall provide the affected parties notice of the hearing and shall provide a reasonable opportunity to be heard and comment upon the report of the hearing examiner. This hearing shall be public. It shall be recorded.

4. The board shall take one of the following actions:

a. Order a re-hearing;

b. Revoke the officer's license;

c. Suspend the officer's license;

d. Enter a settlement agreement or compromise with the officer. Violations of the terms of the settlement may be grounds for further board action;

e. Reprimand the licensee; or

f. Take no further action.

5. Any of the actions listed in 4.a.-f. require a decision by an absolute majority of the board.

6. The affected parties shall be sent written notice of the decision and the reasons for the decision.

4 MCAR § 13.038 Reimbursement to local units of government.

A. Annual reimbursement. Pursuant to Laws of 1981, ch. 341, § 1, the board shall provide annual reimbursement to help defray the costs that have been incurred by local units of government in making continuing education available to the peace officers or constables, or both, employed by them; provided, however, that the board's program of reimbursement is contingent upon the continued availability of funds designated for that purpose.

B. Equal shares of funds. Equal shares of the available funds shall be disbursed to the local units for each peace officer or constable who:

1. Has been employed by the same local unit during at least eight of the 12 months immediately preceding the local unit's application for reimbursement; and

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2. Has had at least 16 hours of board-approved continuing education made available to the constable or peace officer by the local unit during those 12 months.

C. Part-time peace officer shares. A share may be awarded when a peace officer has worked part-time for a local unit, but only one local unit shall be credited with a share for the same peace officer.

D. Application forms. The board shall furnish application forms to each local unit as soon as possible after July 1 of each year. The board shall also provide a list of the peace officers or constables, or both, who, according to the board's records, were employed by the local unit as of July 1. When applying for reimbursement, a local unit shall affirm that it is eligible to be reimbursed in accordance with the board's list, or that a correction should be made and the amount of reimbursement should be adjusted in accordance with the correction.

E. Signing of application forms. Application forms shall be signed by both the chief law enforcement officer and the official designated by resolution of the appointing authority. The forms shall be submitted to the executive director within 45 days of the distribution of the forms, except that the executive director may grant an extension of time which shall not exceed ten days.

F. Further information. The executive director may require such further information or documentation as may be necessary to substantiate a correction in the number of shares to be credited to an applicant for reimbursement. If the same peace officer or constable is claimed by more than one applicant, the executive director shall determine which applicant is eligible for the share. This determination shall be made by documented statements of hours worked. Reimbursement funds shall be disbursed to the county, municipal, or township treasurer as soon as possible after approval of the applications and computation of the amount per share to be awarded to each applicant.

4 MCAR § 13.039 Reimbursement to institutions providing skills training. For the purpose of this rule, a "board approved course in law enforcement skills training" means a skills school.

A. Reimbursement. Pursuant to Laws of 1981, ch. 341, § 1, the board shall provide reimbursement to institutions conducting board-approved courses in law enforcement skills training; provided, however, that the reimbursement program shall be conditional upon the continued availability of funds designated for this purpose.

B. Academic and skills programs. No reimbursement shall be awarded to a combined academic and skills program.

C. Student awards. Equal shares shall be awarded for each student successfully completing the board's skills licensing examination between July 1 and June 30 of a given fiscal year.

D. Application for reimbursement. Application shall be made through a written request signed by the coordinator of a skills course. The application shall state the names of the students for whom reimbursement is being sought.

E. Application approval. The executive director shall approve each application upon verification that the named students have successfully completed the skills licensing test within the period prescribed in C. Payment shall be made to the skills school.

Repealer. Rules 4 MCAR §§ 13.001-13.020 are repealed.

Department of Revenue
Income Tax Division

Proposed Rule Concerning Incorporation by Reference of the Internal Revenue Code (13 MCAR § 1.6102); Repealing Numerous Income Tax Rules

Notice of Intent to Adopt and Repeal Rules without a Public Hearing

Notice is hereby given that the Department of Revenue proposed to adopt the above-entitled rule and repeal numerous existing rules without a public hearing. The commissioner has determined that the proposed adoption of this rule and repeal of these rules will be noncontroversial in nature and has elected to follow the procedures set forth in Minnesota Statutes, § 15.0412, subdivision 4h (1980).

Persons interested in these rules shall have 30 days to submit comments on the proposed rules. The proposed rules may be modified if the modifications are supported by the data and views submitted to the agency and do not result in a substantial change in the proposed language.

Unless seven or more persons submit written requests for a public hearing on the proposed rules within the 30-day comment period, a public hearing will not be held. In the event a public hearing is required, the agency will proceed according to the provisions of Minnesota Statutes § 15.0412, subdivisions 4-4f.

Persons who wish to submit comments or a written request for a public hearing should submit such comments or request to:

Mr. Dale H. Busacker
Attorney, Income Tax Division
Minnesota Department of Revenue
Centennial Office Building
St. Paul, Minnesota 55145
(612) 296-3439

Authority for the adoption of this rule and repeal of these rules is contained in Minnesota Statutes § 290.52. Additionally, a statement of need and reasonableness that describes the need for and reasonableness of the proposed rule and rule repealers and identifies the data and information relied upon to support the proposed rule and rule repealers has been prepared and is available from Mr. Busacker upon request.

Upon adoption of the final rules without a public hearing, the proposed rule and rule repealers, this notice, the statement of need and reasonableness, all written comments received, and the final rule and rule repealers as adopted will be delivered to the Attorney General for review as to form and legality, including the issue of substantial change. Persons who wish to be advised of the submission of this material to the Attorney General, or who wish to receive a copy of the final rule and rule repealers as proposed for adoption, should submit a written statement of such request to Mr. Busacker.

Copies of this notice and the proposed rule and rule repealers are available and may be obtained by contacting Mr. Busacker.

September 30, 1981

Clyde E. Allen, Jr.
Commissioner of Revenue

Rule as Proposed (all new material)

13 MCAR § 1.6102 Incorporation by reference of the Internal Revenue Code. An incorporation by reference of the Internal Revenue Code in Minn. Stat. ch. 290 or 290A shall be interpreted in accordance with any regulations or rulings adopted or issued by the Internal Revenue Service which govern the referenced provisions.

Repealer. Income tax rules 2003 (2); 2003 (3); 2004; 2005 (1); 2005 (2); 2005 (3); 2005 (4); 2006 (1); 2006 (2); 2006 (2) (a); 2006 (3); 2006 (4); 2006 (5); 2006 (8); 2007 (5)-1; 2007 (5)-2; 2007 (5)-3; 2007 (5)-4; 2007 (5)-5; 2007 (5)-6; 2007 (5)-7; 2007 (5)-8; 2007 (5)-9; 2007.2; 2007.6; 2008 (3)-1; 2008 (3)-2; 2008 (3)-3; 2008 (3)-4; 2008 (3)-5; 2008 (4); 2008 (5); 2008 (6); 2008 (11); 2008 (16); 2008 (20)-1; 2008 (20)-2; 2008 (20)-3; 2008 (20)-4; 2009 (3)-2; 2009 (3)-3; 2009 (5)-3; 2009 (5)-6; 2009 (12)-1; 2009 (12)-2; 2009 (12)-3; 2009 (12)-4; 2009 (14); 2009 (15); 2009 (18)-1; 2009 (18)-2; 2009 (18)-3; 2009 (18)-4; 2009 (19); 2009 (21)-1; 2009 (21)-2; 2009 (21)-3; 2009 (21)-4; 2009 (21)-5; 2009 (21)-6; 2009.5 (7)-6; 2010 (8); 2012 (1); 2012 (3); 2013 (4); 2013.1 (2)-1; 2013.1 (2)-2; 2013.1 (2)-3; 2013.1 (2)-4; 2013.1 (3); 2013.1 (4); 2013.1 (5); 2013.1 (6)-1; 2013.1 (6)-2; 2013.1 (6)-3; 2013.1 (7); 2013.2 (1); 2013.2 (2)-1; 2013.2 (2)-2; 2013.2 (2)-3; 2013.2 (2)-4; 2013.2 (2)-5; 2013.2 (2)-10; 2013.2 (2)-11; 2013.2 (2)-12; 2013.3 (2); 2013.3 (3)-1; 2013.3 (3)-2; 2013.3 (3)-3; 2013.3 (3)-4; 2013.4 (1); 2013.4 (2)-1; 2013.4 (2)-2; 2013.4 (2)-3; 2013.4 (2)-4; 2013.4 (2)-5; 2013.4 (2)-6; 2013.4 (2)-7; 2013.4 (3)-1; 2013.4 (3)-2; 2013.4 (3)-3; 2013.4 (3)-4; 2013.4 (3)-5; 2013.4 (4)-1; 2013.4 (4)-2; 2013.5 (1); 2013.5 (2)-1; 2013.5 (2)-2; 2013.5 (2)-3; 2013.5 (2)-4; 2013.5 (2)-5; 2013.5 (3)-1; 2013.5 (3)-2; 2013.5 (3)-3; 2013.5 (3)-4; 2013.5 (3)-5; 2013.5 (4)-1; 2013.5 (4)-2; 2013.5 (4)-3; 2013.6 (1)-1; 2013.6 (1)-2; 2013.6 (1)-3; 2013.6 (2); 2013.6 (3)-1; 2013.6 (3)-2; 2013.6 (3)-3; 2013.6 (3)-4; 2013.6 (3)-5; 2013.6 (4)-1; 2013.6 (4)-2;2; 2013.6 (4)-3; 2013.6 (4)-4; 2013.6 (5)-1; 2013.6 (5)-2; 2013.6 (6)-1; 2013.6 (6)-2; 2013.6 (6)-3; 2013.6 (6)-4; 2013.6 (7); 2013.6 (8)-1; 2013.6 (9)-1; 2013.6 (9)-2; 2013.6 (9)-3; 2013.7 (1)-1; 2013.7 (1)-2; 2013.7 (2); 2013.7 (3)-1; 2013.7 (3)-2; 2014 (7); 2016 (6); 2016 (7)-1; 2016 (7)-2; 2016 (7)-3; 2016 (7)-4; 2016 (12); 2016 (13)-1; 2017 (5); 2018 (2); 2021 (1); 2022; 2023 (2)-1; 2023 (2)-2; 2023 (2)-3; 2023 (5)-1; 2023 (5)-2; 2023 (5)-3; 2023 (5)-4; 2023 (5)-5; 2023 (5)-6; 2023 (5)-7; 2023 (5)-8; 2023 (6)-1; 2023 (6)-2; 2023 (6)-3; 2023 (6)-4; 2023 (6)-5; 2023 (7)-1; 2023 (7)-2; 2023 (7)-3; 2023 (7)-4; 2023 (7)-5; 2023 (7)-6; 2023 (7)-7; 2023 (7)-8; 2023 (8)-1; 2023 (8)-2; 2023 (8)-3; 2023 (8)-4; 2023 (9)-1; 2023 (9)-2; 2023 (9)-3; 2023 (9)-4; 2023 (9)-5; 2023 (9)-6; 2023 (9)-7; 2023 (9)-8; 2023 (9)-9; 2023 (10)-1; 2023 (10)-2; 2023 (10)-3; 2023 (10)-4; 2023 (10)-5; 2023 (10)-6; 2023 (10)-7; 2023 (10)-8; 2023 (11)-1; 2023 (11)-2; 2023 (11)-3; 2023 (11)-4; 2023 (11)-5; 2023 (11)-6; 2023 (11)-7; 2023 (11)-8; 2023 (12)-1; 2023 (12)-2; 2023 (12)-3; 2023 (13); 2023 (14)-1; 2023 (14)-2; 2023 (14)-3; 2023 (14)-4; 2023 (14)-5; 2024; 2025 (1)-1; 2025 (1)-2; 2025 (1)-3; 2025 (1)-4; 2025 (2)-1; 2025 (2)-2; 2025 (2)-3; 2025 (3)-1; 2025 (3)-2; 2025 (3)-3; 2025 (3)-4; 2025 (4)-1; 2025 (4)-2; 2025 (4)-3; 2025 (4)-4; 2025 (4)-5; 2025 (5); 2027-1; 2027-2; 2028 (1)-1; 2028 (1)-2; 2028 (2)-1; 2028 (2)-2; 2028 (2)-3; 2028 (2)-4; 2031 (28); 2036.1 (1); 2037 (1); 2037 (2); 2038 (2); 2040 (4); 2042 (5); 2044; 2045 (3); 2050 (2); 2050 (4); 2053 (3); 2053 (4); 2061; 2065 (1); 2065 (6); 2065 (7); 2092 (1)-1; 2092 (1)-5; 2092 (7)-3; 2092 (11); 2093.1-1; 2093.1-2; 2093.1-4; 2093.2-1; 2093.2-2; 2093.2-3; 2093.2-5; 2093.3-3; 2093.4-4; 2093.4-5; 2093.4-6; 2097.1 (1); 2097.1 (2); 2097.1 (3); 2097.2 (1); 2097.2 (2); 2097.2 (3); 2097.2 (5); and 2097.2 (6) of the Department of Revenue are repealed.

KEY: 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." ADOPTED RULES SECTION — Underlining indicates additions to proposed rule language. ~~Strike outs~~ indicate deletions from proposed rule language.

ADOPTED 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 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.

Board of Electricity

Adopted Rule Amending the Time and Fee Requirements for Certain Licenses and Authorizing a Duplicate License Fee

The rule proposed and published at *State Register*, Volume 6, Number 6, Pages 157-159, August 10, 1981 (6 S.R. 158) is now adopted with the following modifications:

Rule as Adopted

Repealer. Rule 4 MCAR § 11.032 as adopted at 6 *State Register* 233 is repealed on the effective date of this 4 MCAR § 11.032.

Effective date. The amendments to 4 MCAR § 11.032 are effective November 1, 1981.

Minnesota Housing Finance Agency

Adopted Temporary Rules Governing Income Limits for Limited Unit Developments and Eligibility for the Home Ownership Assistance Fund

The proposed temporary rules published at *State Register*, Volume 6, Number 6, pp. 159-161, August 10, 1981, (CITE 6 S.R. 159) were adopted on September 24, 1981, approved by the Office of the Attorney General on October 2, 1981, and filed with the Office of the Secretary of State on October 2, 1981, with the following amendments.

Temporary Rules as Adopted

12 MCAR § 3.002 O. "Persons and families of low and moderate income" means:

1. With respect to limited-unit mortgage loans pursuant to Chapter Four of these rules, development cost loans pursuant to Chapter Three of these rules, planning grants pursuant to Chapter Five of these rules, and American Indian housing loans pursuant to Chapter Eight of these rules, which loans and grants are intended for a limited-unit development, or a dwelling unit in a planned unit development or a condominium, those persons and families whose adjusted income does not exceed the amounts set forth in Exhibit ~~1 below~~ 12 MCAR § 3.002 O.-1. or such lower amount as shall be required to assure that the interest on obligations of the agency will be exempt from federal income taxation. "Metropolitan area" has the meaning given it in Minn. Stat. § 473.121, subd. 2.;

Exhibit ~~1~~ 12 MCAR § 3.002 O.-1.

Mortgage Interest Rate	~~Regions 1-10~~ Nonmetropolitan Area Maximum Adjusted Income	~~Region 11~~ Metropolitan Area Maximum Adjusted Income
0-10.59%	$19,000	$24,000
10.50-11.09%	$20,000	$25,000
11.10-11.59%	$21,000	$26,000
11.60-12.00%	$22,000	$27,000

2. With respect to limited-unit mortgage loans to veterans and veterans' dependents to assist in making down payments

pursuant to Minn. Stat. § 462A.05, subd. 19, those persons and families whose adjusted income does not exceed $22,000 for the nonmetropolitan area and $27,000 for the metropolitan area regardless of the interest rate on the mortgage loan for which down payment assistance has been given;

12 MCAR § 3.133 Homeownership assistance fund.

A. 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 $100 per month and shall decrease by $10 per month or ~~(~~$120 per year~~)~~ each year. The maximum amount of monthly assistance to which a recipient is originally entitled shall 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 as set forth in Exhibit ~~1 below~~ 12 MCAR § 3.133 B.-1. and Exhibit 12 MCAR § 3.133 C.-2. for various potential interest rates to be charged by the agency on its limited-unit development mortgage loans~~:~~.

B. Metropolitan area. Exhibit 12 MCAR § 3.133 B.-1. applies to eligible recipients whose qualifying property is in the metropolitan area as defined in Minn. Stat. § 473.121, subd. 2.

Exhibit ~~1 Region 11~~ 12 MCAR § 3.133 B.-1.

Mortgage Interest Rate		Initial Maximum Monthly Assistance				
		$100	$80	$60	$40	$20
0-10.59%	Adj. Hshld. Income	0-15000	15001-16000	16001-17000	17001-18000	18001-19000
10.60-11.09%	Adj. Hshld. Income	0-16000	16001-17000	17001-18000	18001-19000	19001-20000
11.10-11.59%	Adj. Hshld. Income	0-17000	17001-18000	18001-19000	19001-20000	20001-21000
11.60-12.00%	Adj. Hshld. Income	0-18000	18001-19000	19001-20000	20001-21000	21001-22000

C. Nonmetropolitan area. Exhibit 12 MCAR § 3.133 C.-2. applies to eligible recipients whose qualifying property is not in the metropolitan area as defined in Minn. Stat. § 473.121, subd. 2.

~~Regions 1-10~~
Exhibit 12 MCAR § 3.133 C.-2.

Mortgage Interest Rate		Initial Maximum Monthly Assistance				
		$100	$80	$60	$40	$20
0-10.59%	Adj. Hshld. Income	0-10000	10001-11000	11001-12000	12001-13000	13001-14000
10.60-11.09%	Adj. Hshld. Income	0-11000	11001-12000	12001-13000	13001-14000	14001-15000

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11.10-11.59%	Adj. Hshld. Income	0-12000	12001-13000	13001-14000	14001-15000	15001-16000
11.60-12.00%	Adj. Hshld. Income	0-13000	13001-14000	14001-15000	15001-16000	16001-17000

Reletter. Reletter 12 MCAR § 3.002 O.2.-4. as O.3.-5.

TAX COURT

Pursuant to Minn. Stat. § 271.06, subd. 1, an appeal to the tax court may be taken from any official order of the Commissioner of Revenue regarding any tax, fee or assessment, or any matter concerning the tax laws listed in § 271.01, subd. 5, by an interested or affected person, by any political subdivision of the state, by the Attorney General in behalf of the state, or by any resident taxpayer of the state in behalf of the state in case the Attorney General, upon request, shall refuse to appeal. Decisions of the tax court are printed in the *State Register*, except in the case of appeals dealing with property valuation, assessment, or taxation for property tax purposes.

State of Minnesota

Tax Court

Brown & Williamson Tobacco Corporation,

Appellant,

v.

The Commissioner of Revenue,

Appellee.

In the Matter of the Appeal from the Commissioner's Order dated February 20, 1979, relating to the income tax of Brown & Williamson Tobacco Corporation for the calendar years ending December 31, 1972; December 31, 1973; and December 31, 1974.

Order dated October 5, 1981
Docket No. 2869

The above matter has been submitted to the Minnesota Tax Court, Judge Carl A. Jensen presiding, on the basis of Stipulations of Fact agreed to by the parties and briefs filed by the parties.

Appellant is represented by John W. Windhorst, Jr. and Robert J. Dwyer, Jr. of the firm of Dorsey, Windhorst, Hannaford, Whitney and Halladay.

Appellee is represented by C. H. Luther, Deputy Attorney General.

Syllabus

Transfers of money between a parent corporation and a wholly owned subsidiary do not affect the net income of the parent corporation for Minnesota income tax purposes and such transfers will be disregarded even though they are labeled interest, commissions, or dividends, when the subsidiary corporation is strictly a paper corporation without any employees and has been established for the sole purpose of taking advantage of certain federal tax laws relating to domestic international sales corporations.

Findings of Fact

1. Appellant is a Delaware corporation with its principal business office in Louisville, Kentucky. It manufactures and sells tobacco products. It carries on its trade or business partly within and partly without Minnesota and pays Minnesota income tax based upon the three factor apportionment formula of Minnesota statutes.

2. B & W International Sales Corporation (hereinafter referred to as "International") is a wholly owned subsidiary corporation of Appellant organized under the laws of Delaware with its principal business office in Louisville, Kentucky. International has at all times been a Domestic International Sales Corporation (DISC), pursuant to the Internal Revenue Code.

3. International has never carried on a trade or business either partly or wholly within Minnesota and has never filed a Minnesota income tax return. During the audit period, all of the officers and directors of International were also officers or non-officer employees of Appellant. International had no employees during the audit period. All of its operations were conducted by employees of Appellant.

4. Various transactions occurred between Appellant and International whereby Appellant transferred funds to International labeled as commissions and sometimes as interest, and International transferred funds back to Appellant as dividends and loans. All of these transactions were entirely legal and served to provide Appellant certain tax benefits under federal tax laws. All of the transactions were paper transactions made entirely by Appellant's officers and employees.

5. Appellant computed its net income for federal income tax purposes and its apportionable net income for Minnesota income tax purposes during the audit period by taking certain deductions for commissions and interest paid to International and for certain payments made by International to Appellant as dividends. Appellee has audited Appellant's tax returns for the years in question and has recalculated the tax payable to Minnesota on the basis that all of these transactions and transfers were paper transactions and had no effect on the net income of Appellant. Said transfers were considered by Appellee to be the same as internal transfers within the same corporation.

6. Appellee is not bound by federal laws in determining net income apportionable to Minnesota for income tax purposes when Minnesota has no similar statutes. Appellee should redetermine the taxes payable for the audit in accordance with these findings.

Conclusions of Law

1. Transfers of money between a parent corporation and a wholly owned subsidiary do not affect the net income of the parent corporation for Minnesota income tax purposes and such transfers will be disregarded even though they are labeled interest, commissions, or dividends, when the subsidiary corporation is strictly a paper corporation without any employees and has been established for the sole purpose of taking advantage of certain federal tax laws relating to domestic international sales corporations.

2. Appellee is ordered to redetermine the taxes payable for the audit period in accordance with these Findings of Fact and Conclusions of Law.

LET JUDGMENT BE ENTERED ACCORDINGLY. A STAY OF 15 DAYS IS HEREBY ORDERED.

By the Court,
Carl A. Jensen, Judge
Minnesota Tax Court

Memorandum

For various reasons the Federal Revenue Laws allowed certain foreign exporting corporations to establish paper corporations known as Domestic International Sales Corporations (DISC). Under federal law the parent corporation was allowed to enter into certain transactions with its DISC.

These transactions involved payments of commissions by the parent corporation to the DISC, payments of dividends from the DISC to the parent corporation, loans by the DISC to the parent corporation, and payment of interest on the loans by the parent corporation to the DISC. All of these transactions were paper transactions and all accounting procedures were performed by officers and employees of the parent corporation.

In this case the DISC had no employees. All of the officers of the DISC were officers or employees of the parent corporation. The paper transactions resulted in certain favorable tax treatment under federal tax laws.

It would appear that under federal tax laws that these transactions would not have been allowed to change the net income of the parent corporation except as the DISC law specifically provided. Since Minnesota has no DISC law, none of these transactions should be considered in determining the net income of the parent corporation. All of the transactions should be considered as merely paper transfers not affecting in any way the net income for Minnesota income tax purposes.

Minnesota Statutes § 290.46 specifically provides that the Commissioner is to determine the correctness of the return. Minnesota Statutes § 290.07, subd. 2 provides as follows:

"If no such accounting system has been regularly employed, or if that employed does not clearly or fairly reflect income or the income taxable under this chapter, the computation shall be made in accordance with such method as in the opinion of the Commissioner does clearly and fairly reflect income and the income taxable under this chapter."

It appears to this Court that the accounting system used by the Appellant does not fairly reflect income taxable under Minnesota laws and that the computation should be made in accordance with the Findings of Fact and Conclusions of Law stated herein.

The Minnesota Supreme Court recently decided most of the issues in this case in *Bunge Corporation, et al v. Commissioner of Revenue*, 305 N.W. 2d 779, (Minn. May, 1981). The Supreme Court affirmed the decision of this Court in *Bunge Corporation v. Commissioner*, Tax Court Docket No. 2510, February 1, 1980. The Supreme Court noted that DISCs are given favorable income tax treatment under federal law. The Supreme Court also noted that the DISC paid no salaries and that all of its books and records were kept by employees of the parent corporation. The Supreme Court stated the following:

"The payments made by Bunge to the DISC cannot be considered ordinary and necessary business deductions for purposes of Sections 290.09."

The Supreme Court also noted that ultimately all commissions paid to the DISC are returned to the parent. The Supreme

Court also took note of Minnesota Statutes § 290.19, subd. 1a which states that sales made through DISCs shall not be considered to have been made within this state. The Court noted that the parent corporation asserted that this indicated that payments to a DISC would be ordinary and necessary business expenses. The Court disregarded this assertion and stated that deductions are a matter of legislative grace and statutes that provide for such deductions must be strictly construed.

This Tax Court had ruled that interest payments made by the parent corporation to the DISC were allowed as deductions. This issue was not appealed. The Minnesota Supreme Court affirmed the Tax Court ruling without making special findings relative to this issue.

As previously indicated in this decision, this Court now holds that all of the transactions between the Appellant and its DISC should be treated as internal transactions which do not affect its income tax liability under Minnesota Statutes. Obviously, interest payments made by a taxpayer to the taxpayer are not allowable deductions, unless of course that same interest had been shown as income.

The question was raised as to the apportionment of dividend credit. Although we do not feel that it is necessary for the determination of this case, we do hold that dividend credit would be allowed in the same proportion as net income is apportioned to this state.

C.A.J.

SUPREME COURT

Decisions Filed Friday, October 9, 1981

Compiled by John McCarthy, Clerk

51475/Sp., 51554, 51585, 51760 Minnesota Power & Light Company, petitioner, Appellant, v. 51475, 51554 Minnesota Public Service Commission, and Butler Taconite Project, *et al.*, intervenors, Appellants, v. 51585 Minnesota Public Service Commission, and Hibbing Taconite Co., a joint venture, Appellant, v. 51760 Minnesota Public Service Commission. (Other Parties Involved in These Appeals are as Follows:) Potlach Corporation, Intervenor-Respondent, Office of Consumer Service, Conwed Corporation, *et al.*, Intervenor-Respondents.

In arriving at a fair rate of return the incorrect application of the so-called "North Central" doctrine by the Public Service Commission did not impermissibly prejudice the appellant electric public utility where the commission otherwise made concessions in allowing the utility to earn a current return on a portion of its funds for construction work in progress.

The Public Service Commission's decision to allow Minnesota Power and Light Company to earn a current return on 50 percent of the qualifying Construction Work in Progress funds for Clay Boswell #4 [as opposed to a greater or lesser amount] was supported by substantial evidence and therefore the commission's failure to articulate the factual basis supporting its decision is not reversible error.

It was a proper legislative function of the Public Service Commission to allocate rates, affecting the taconite industry, not strictly in proportion to their consumptions, where the necessity for substantial expansion of a utility's generating capacity was made necessary by the demands of that industry.

Failure of the Public Service Commission to consider an increase in federal income tax rates for half of a utility's fiscal year was error of insufficient significance to require a reversal.

Affirmed. Otis, J. Took no part, Sheran, C. J.

81-126/Sp. Christina Comty Nygren v. Teachers' Retirement Board of the State of Minnesota, Defendant, Mary Becker, Appellant. Hennepin County.

A "surviving dependent spouse" entitled under Minn. Stat. § 354.47, subd. 1 (1978) to receive the contributions made by a deceased member of the Teachers Retirement Association to the Teachers Retirement Fund is a spouse whose income alone is not sufficient to furnish him or her the reasonable necessaries of life.

Reversed and remanded with directions. Peterson, J.

81-181/Sp. Michael E. Wojciak v. Northern Package Corporation, defendant and third party plaintiff, and National Surety Corporation, *et al.*, third party defendants, Appellants. Hennepin County.

Defendant's workers' compensation and employers' liability policy afforded coverage for damages and punitive damages

authorized by Minn. Stat. § 176.82 (1980) and imposed on the insurer the duty to defend an employee's action for such damages. Having failed to defend that action, the insurer is liable for reasonable attorney fees incurred by defendant therein.

Affirmed in part, reversed in part. Peterson, J.

51333/5 Harriet Muscala, Appellant, v. Bernice Wirtjes, Personal Representative of the Estate of Edgar H. Karbo, deceased. Lincoln County.

On the facts of this case, we find no basis for an exception to the 6-month cut-off requirement of Minn. Stat. § 510.07 (1980).

Reversed. Wahl, J. Took no part, Scott, J.

51751/Sp. In the Matter of the Welfare of M.A., Appellant. Hennepin County.

Police questioning of juvenile during an investigatory stop was non-custodial in nature and therefore did not require a *Miranda* warning.

Custodial police interrogation of juvenile did not violate his constitutional right to counsel because (a) formal petition had not been filed and therefore constitutional right to counsel had not attached and (b) juvenile voluntarily waived his right to counsel and voluntarily confessed his guilt.

Affirmed. Simonett, J.

Decisions Filed Tuesday, October 6, 1981

81-289/So. State of Minnesota, petitioner, Appellant, v. Douglas R. Errington. Rice County.

Held, Domestic Abuse Act, Minn. Stat. § 518B (1980), as we interpret it, does not violate the separation-of-powers doctrine and does not require courts to perform nonjudicial functions.

Reversed and remanded. Sheran, C. J.

81-866/Sp., 81-867 State of Minnesota, County of Hennepin, v. Donald E. McClay, Appellant. State of Minnesota, County of Hennepin, v. John Scruggs, Appellant. Hennepin County.

Sentencing court was justified in departing from presumptive sentence and imposing longer prison term on defendants convicted of aggravated robbery because the robbery was a more aggravated kind of armed robbery than the typical one, with the conduct underlying the offense being particularly serious and representing a greater than normal danger to the safety of the public.

Where two separately tried codefendants with identical criminal history scores are convicted of the same offense based on the same behavioral incident and the basis for departure in the two cases is identical, the extent of the departure should be identical in both cases.

Affirmed as modified. Sheran, C. J.

STATE CONTRACTS

Pursuant to the provisions of Minn. Stat. § 16.098, subd. 3, 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 Education Vocational-Technical Division

Notice of Request for Proposals for Developing and Implementing Decision-Making Systems for the Department of Education, Vocational-Technical Division

The Division of Vocational-Technical Education, Department of Education is seeking proposals for the development of decision-making systems for the division and for the implementation of identified systems.

The current status of decision-making structures, systems, and practices shall be assessed. Idealistic or optimum decision-making systems shall be identified. Recommendations for accomplishment and responsibility for obtaining change shall also be included and assistance in implementation provided. This study shall include but is not limited to an examination of systems relating to facilities, equipment, instructional support, student services, staffing, funding, program approval, personnel management, and external impact. This project may be completed in stages with the first stage to be completed by August 31, 1982.

The amount of the contract is estimated to be $40,000, including expenses. Proposals must be received by 4:00 p.m. November 10, 1981, Room 548 Capitol Square Building. The formal request for proposals may be requested from and inquiries directed to:

Dr. Melvin Johnson, Manager
Operational Services
Vocational-Technical Education Division
Department of Education
548 Capitol Square Building
550 Cedar Street
Saint Paul, Minnesota 55101
Telephone (612) 296-2421

Department of Public Safety

Notice of Availability of Television PSA Production Contract for 1981-1982

The Minnesota Department of Public Safety is seeking proposals for videotaping and producing about five 30-second television public service announcements. Their content will be aimed at increasing the knowledge Minnesotans have about specific traffic safety related topics. The producer/vendor will be required to have the capability to help refine scripts provided by the department, provide creative cinematography, choose and arrange for appropriate sites and settings for videotaping, provide talent as required, select and provide music and voice for soundtrack as needed, edit videotape, insert titles, and tag PSAs with department ID. Producer/vendor may also be called upon to modify, with new tag or soundtrack, completed PSAs obtained by the department from other sources. They will also be expected to be able, on short notice, to provide whatever is necessary to tape footage of a sudden and unique event that the department would find and determine to be necessary for future production of a successful PSA.

The producer/vendor must be prepared to pick up and deliver materials to the department as needed, illustrate their professional broadcast quality capability with a ¾-inch U-matic demonstration tape, and accomplish everything required by the contract in a timely manner to meet department deadlines. Additional details of what the department requires from vendors submitting proposals are in a Request for Proposals available from Larry A. Etkin, Office of Public Information, Department of Public Safety, 318 Transportation Building, St. Paul, MN 55155.

Estimated cost for the contract is up to $12,000. The contract will run until September 30, 1982. The department will retain an option to renew the contract for a second year with the agreement of the producer/vendor.

Final date for requesting an RFP is November 4, 1981. No proposals will be accepted for consideration after November 9, 1981.

Office of the Secretary of State

Notice of Request for Proposals for Computerization Feasibility

The Office of the Secretary of State is requesting proposals from qualified consultants to analyze eight manual applications; determine each application's feasibility for automation considering the requirements and costs involved; and where it is determined that applications should be computerized recommend the methodology to be followed. The requested services are outlined in the Request for Proposal (RFP). The formal RFP, and background material may be requested from, and inquiries directed to:

Tom Durand
Office Director
Minnesota Secretary of State
Room 180, State Office Building
Saint Paul, Minnesota 55159
(612) 296-9219

It is anticipated that the activities to accomplish this study will not exceed $14,000. A bidders' conference will be held on October 23, 1981. The deadline for submission of completed proposals will be at 4:00 p.m., November 9, 1981.

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 Economic Security Training and Community Services Division

Notice of Availability for Public Review of the State Transition Plan for the Use of Community Services Block Grant Funds

Beginning October 1, 1981 funding authorized under the Omnibus Budget Reconciliation Act of 1981, P.L. 97-35, will be available in Minnesota to make grants to ameliorate the causes of poverty in the state. Funds will be used to provide a range of services having a major impact on the causes of poverty and to provide activities for low-income persons, including the elderly, in areas of employment, education, money management, housing, and removing obstacles to self-sufficiency.

Minnesota's share of a total $225 million Community Services Block Grant appropriation is $2.56 million.

Governor Quie has signed and submitted to the Federal Department of Health and Human Services a transition plan for the use of Community Services Block Grant funds during the first quarter of FFY 1982. The transition plan is available for public review at Regional Development Commission offices, community action agencies and public libraries.

Minnesota is required by P.L. 97-35 to use 90% of the funds available in FFY 1982 to make grants to officially designated community action agencies, community action programs, or to migrant or farmworker organizations. Minnesota Laws of 1981, chapter 356, section 63, requires in the event that block grant monies which replace categorical monies previously granted directly to local governments or nongovernmental entities become available to the State while the Legislature is not in session, the block grant monies must be distributed to the same entities and in the same proportions as the categorial grants they replace.

Requests for a single copy of the plan may be made to:

Office of Economic Opportunity
Department of Economic Security
390 North Robert Street
St. Paul, MN 55101

Minnesota Pollution Control Agency

Application of Northern States Power Company for a Variance from APC 4(c) (2) for the Operation of its Sherburne County Coal Fired Electric Generating Units 1 and 2 Located Near Becker, Minnesota

Order for Hearing and Notice Thereof

It is hereby ordered and notice is hereby given that a contested case hearing concerning the above-entitled matter will be held by the Minnesota Pollution Control Agency (MPCA) on November 18, 1981, in Council Chambers of the City Hall, 215 Sherburne Avenue, Becker, Minnesota, beginning at 2:00 p.m. and continuing until all persons can be heard.

The hearing will be held before Ms. Phyllis Reha, Office of Administrative Hearings, Room #300, 1745 University Avenue, Saint Paul, Minnesota 55104, (612) 296-8109, a hearing examiner appointed by the chief hearing examiner of the State of Minnesota. All parties have the right to be represented by legal counsel, themselves, or any other representative of their choice, if not otherwise prohibited as the unauthorized practice of law. The hearing will be conducted pursuant to the contested case procedures set out in Minn. Stat. §§ 15.0411-15.052, the rules of the Office of Administrative Hearings, 9 MCAR § 2.201-2.299, and the MPCA Rules of Procedure, MPCA 1-13, to the extent the latter rules do not conflict with the former rules. Questions concerning informal disposition or discovery may be directed to Special Assistant Attorney General Jocelyn F. Olson, (612) 296-7343, Minnesota Pollution Control Agency, 1935 West County Road B2, Roseville, Minnesota 55113.

The purpose of the hearing will be to receive and consider evidence bearing upon the application of Northern States Power Company (NSP) for a variance from the opacity standard contained in APC 4(c) (2) for the operation of its Sherburne County Coal Fired Electric Generating Units 1 and 2 located near Becker, Minnesota. APC 4(c) (2) provides that:

No owner or operator of indirect heating equipment shall cause to be discharged into the atmosphere from said equipment

any gases which exhibit greater than 20% opacity; except that a maximum of 60% opacity shall be permissible for four (4) minutes in any 60 minute period and that a maximum of 40% additional minutes in any 60 minute period.

The MPCA is authorized to hold such a hearing and grant such a variance by Minn. Stat. § 116.07, subd. 5 (1980) and pursuant to MPCA 6.

The Applicant, NSP, is a party to the hearing at the present time, pursuant to MPCA 9. In addition, the MPCA staff intends to file a petition to intervene as a party. Any other person who desires to become a party to this case must submit a timely petition to intervene pursuant to 9 MCAR § 2.210, showing how that person's legal rights, duties and privileges may be affected by the decision in this case. The petition must also set forth the grounds and purposes for which intervention is sought and indicate petitioner's statutory right to intervene should one exist. A party to a case has the right to present evidence and argument with respect to the issue and to cross-examine witnesses. Interested persons may present oral or written statements at the hearing without becoming parties.

Any person desiring to intervene as a party must submit to the hearing examiner and serve upon all existing parties a petition to intervene by November 9, 1981. A petition may be filed after November 9, 1981, if there is good cause for the petition's failure to file the petition in a timely manner. The agency requests that copies of any petition to intervene be served upon the following:

Mr. Joseph D. Bizzano, Jr.
Attorney for Northern States
Power Company
414 Nicollet Mall
Minneapolis, MN 55401

Ms. Jocelyn F. Olson
Attorney for MPCA Staff
MN Pollution Control Agency
1935 West County Road B2
Roseville, MN 55113

A notice of appearance form must be filed with the hearing examiner on or before November 9, 1981, if a party intends to appear at the hearing. In addition, the agency requests that the notice of appearance be served upon the persons named above.

In the absence of a petition to intervene, any person at the hearing will nevertheless be allowed to offer testimony and introduce exhibits, note his/her appearance or question witnesses, but no person shall become, or be deemed to have become, a party by reason of such participation. Persons offering testimony or exhibits may be questioned by parties to the hearing.

All persons are advised that no factual information or evidence which is not part of the hearing record shall be considered by the hearing examiner or the MPCA in determination of the above-entitled matter. Persons attending the hearing should bring all factual information or evidence bearing on the case which they wish to have included in the record.

NSP and the MPCA staff have agreed that prefiled testimony will be filed with the hearing examiner on or before October 30, 1981. Should other persons intervene as parties, the hearing examiner will determine when, if at all, prefiled testimony shall be filed by such party.

The applicant, Northern States Power Company, is hereby advised pursuant to 9 MCAR § 2.204.A.9. that its failure to appear at the hearing may result in denial of its request for a variance.

If persons have good reason for requesting a delay of the hearing, the request must be made in writing to the hearing examiner as soon as possible but, in any event, at least five days prior to the hearing. A copy of the request must be served on the MPCA staff and any other parties.

The procedural rules are available for inspection at the Office of Administrative Hearings or may be purchased from the *State Register* and Public Documents Division of the Department of Administration, 117 University Avenue, Saint Paul, Minnesota 55155, telephone (612) 297-3000. Copies of rules and other documents pertinent to the variance application are available for review by all interested persons during normal business hours at the Minnesota Pollution Control Agency, 1935 West County Road B2, Roseville, Minnesota 55113.

October 9, 1981

Louis J. Breimhurst, Executive Director
Minnesota Pollution Control Agency

Waste Management Board

Notice of Proposed Inventory of Preferred Areas for Hazardous Waste Processing Facilities

On Friday, September 11, the Minnesota Waste Management Board proposed that 18 local areas be included in an "inventory

of preferred areas'' for hazardous waste processing facilities. The areas range from 5 acres to 7 square miles in size, and are in or near 15 Minnesota communities.

The final inventory—to be issued by the board in February, 1982—will include ''preferred areas'' for each of three types of facilities: hazardous waste incinerators, chemical waste processing facilities and transfer/storage facilities for hazardous wastes. The board will not specifically site or construct facilities, but will designate areas ''preferred'' by the state—based on criteria developed in a series of public meetings—where it will encourage private firms to establish these facilities.

The board proposed six preferred areas in the seven-county Metropolitan area and 12 areas outstate. Eight areas were designated as suitable for more than one type of facility. The board designated the following numbers of areas, statewide, for each facility category: transfer/storage, 17 areas; incineration, 7; chemical waste processing, 8.

Included in the 18 ''proposed'' areas are two sites volunteered by local concerns: a site in Plymouth volunteered by Anchor Industries, and the former PCI hazardous waste incinerator site in Shakopee, volunteered by Shakopee's mayor and city council.

Public hearings will be conducted during November and December in each of the communities affected by the board's September 11 proposal. A hearings schedule will appear in an upcoming issue of the *State Register*.

The board also announced on September 11 that it will give further, special consideration to 13 existing power plants, proposed by five Minnesota utility companies, for possible conversion to hazardous waste incinerators. The utilities involved are Northern States Power, United Power Association, Minnesota Power and Light and Interstate Power.

The following lists the communities affected by the board's proposal and the facilities for which the Waste Management Board considers the local areas suitable:

These 18 areas were proposed by the Waste Management Board September 11 as ''preferred'' for hazardous waste processing facilities (areas are designated for the type of facility for which the board considers them suitable: T = transfer/storage; I = incineration; C = chemical processing):

—Duluth: two separate areas, a 4.10-square mile area west of Morgan Park, bisected by Commonwealth Avenue, and a 20-acre site immediately south of Smithville. (T, I, C)

—Grand Rapids: 4.5 square miles on the south side of the city, near the municipal airport. The area includes parts of Grand Rapids and Harris Townships. (T)

—St. Cloud No. 1: a 5.8-square-mile area at the southwest end of St. Cloud includes parts of Waite Park and industrial areas. (T)

—St. Cloud No. 2: 2.8 square miles north and west of the central portion of St. Cloud, including industrial areas within the city as well as parts of St. Cloud and St. Joseph Townships. (T)

—St. Cloud No. 3: portions of Sauk Rapids, Sauk Rapids and Minden Townships, covering a 3.8-square mile area northeast of central Sauk Rapids. (T, C)

—Crookston: a long, irregular-shaped area on the south side of the city—including parts of Fairfax, Lowell and Andover Townships—totalling 2.2 square miles. (T)

—Fergus Falls No. 1: 7.3 square miles along the northwest side of the city. The area's boundary stretches from Kennedy Park in the southwest to Trinity cemetery on the northeast. (T)

—Fergus Falls No. 2: 3.4 square miles on the southeast of the city, including areas within the city limits as well as parts of Buse, Aurdal and Dane Prairie Townships. (T)

—Mankato: 5.1 square miles on the north side of Mankato—including several industrial areas and parts of Mankato and Lime Townships. (T. I. C)

—Owatonna: the 6.3-square-mile area on the west side of Owatonna—immediately west of the Straight River—also includes parts of Owatonna and Clinton Falls Townships. (T, C)

—Rochester: approximately 2 square miles at the south end of the city, surrounding the intersection of Highways 52 and 63 and including portions of Rochester Township. (T)

—Willmar: 3 square miles at the southwest end of the city, immediately south of the airport. The entire area is west of Highway 71 and is bisected by the Great Northern Railway tracks. (T)

—Inver Grove Heights: a nearly-square, 3.8 square mile section bounded on the south by the Rosemount city limits. The Pine Bend refinery—outside the proposed area—is adjacent to the area's southeast corner. (T, I, C)

—Coon Rapids: 2.5 square-miles—also irregularly shaped—east of the Mississippi River and bordering on Fridley. (T, I, C)

—Blaine: 3 square miles on the northeast side of the city, surrounding the Blaine Airport. (T, I, C)

—Burnsville: 2.9 square miles south of the Minnesota River and along the north side of the city, including areas both east and west of the Interstate 35-Highway 13 interchange. (T)

Volunteered Sites:

—Plymouth: an approximately 250-acre site volunteered by the AgLite Company west of Interstate 494 between County Roads 9 and 10. (T, I, C)

—Shakopee: a five-acre site formerly owned by Pollution Control, Inc., and volunteered for the Board's consideration by Shakopee Mayor Walter Harbeck and the city council. (I)

Waste Management Board

Proposed Hazardous Waste Processing Facility Area in the City of Blaine

Notice of and Order for Hearing

It is hereby ordered and notice is hereby given that a hearing concerning the proposed hazardous waste processing facility area in the City of Blaine will be held by the Waste Management Board on November 4, 1981, at City Hall (Council Chambers), 9150 Central Avenue N.E., Blaine, Minnesota, commencing at 1:00 p.m. An evening session will be held at 7:00 p.m., on November 4, 1981, at the same location in order to provide an opportunity to participate to those who cannot attend the day sessions. If necessary, the hearing will be continued at 9:00 a.m. at the same location and thereafter until adjournment.

The purpose of the hearing is to gather additional information on the proposed area which may be helpful to the board in determining which areas should be placed on the final inventory of hazardous waste processing areas (see Minnesota Laws 1980, Chapter 352, § 10). The procedures which will be followed at the hearing were published in the *State Register* on September 14, 1981. (6 S.R. 467). A copy of these procedures may be obtained from the Waste Management Board at the address noted below. The hearing will be held before Kent B. Roberts, Room 300, 1745 University Avenue, St. Paul, Minnesota 55104, (612) 296-8112, a hearing examiner of the State of Minnesota.

The selection of proposed processing areas was based on criteria developed by the board pursuant to Minn. Stat. § 115A.09, subd. 2. A copy of the criteria is available on request from:

Minnesota Waste Management Board
Attn: Sharon Decker
123 Thorson Building
7323-58th Avenue North
Crystal, MN 55428
Metro: (612) 536-0816
Toll free: 1-800-652-9747

The following proposed area will be considered at this hearing:

An area in the southern portion of Blaine the approximate boundaries of which are: on the west Polk Street N.E., on the north 109th Avenue, on the east the Anoka County Airport, and on the south County Road J (85th Avenue).

Specific details on the location of the area may be obtained by contacting Sharon Decker at the address and phone number listed above.

Robert G. Dunn, Chairman

Proposed Hazardous Waste Processing Facility Area in the City of Coon Rapids

Notice of and Order for Hearing

It is hereby ordered and notice is hereby given that a hearing concerning the proposed hazardous waste processing facility area in the City of Coon Rapids will be held by the Waste Management Board on November 9, 1981, at Coon Rapids City Hall (Council Chamber) 1313 Coon Rapids Blvd., Coon Rapids, commencing at 1:00 p.m. An evening session will be held at 7:00 p.m., on November 9, 1981, at the same location in order to provide an opportunity to participate to those who cannot attend the day sessions. If necessary, the hearing will be continued at 9:00 a.m. at the same location and thereafter until adjournment.

The purpose of the hearing is to gather additional information on the proposed area which may be helpful to the board in determining which areas should be placed on the final inventory of hazardous waste processing areas (see Minnesota Laws 1981, Chapter 352, § 10). The procedures which will be followed at the hearing were published in the *State Register* on

September 14, 1981. (6 S.R. 467). A copy of these procedures may be obtained from the Waste Management Board at the address noted below. The hearing will be held before Alan R. Nettles, Meyer, Njus, Johnson & Nettles, 1814 First Bank Plaza West, Minneapolis, Minnesota 55402, (612) 341-2181, a hearing examiner of the State of Minnesota.

The selection of proposed processing areas was based on criteria developed by the board pursuant to Minn. Stat. § 115A.09, subd. 2. A copy of the criteria is available on request from:

Minnesota Waste Management Board
Attn: Sharon Decker
123 Thorson Building
7323-58th Avenue North
Crystal, MN 55428
Metro: (612) 536-0816
Toll free: 1-800-652-9747

The following proposed area will be considered at this hearing:

An area in the southeast corner of Coon Rapids the approximate boundaries of which are: on the east by the Blaine city limits, on the south by the Fridley city limits, on the west by the Mississippi River and on the north by Coon Rapids Boulevard.

Specific details on the location of the area may be obtained by contacting Sharon Decker at the address and phone number listed above.

Robert G. Dunn, Chairman

Proposed Hazardous Waste Processing Facility Area in the City of Plymouth

Notice of and Order for Hearing

It is hereby ordered and notice is hereby given that a hearing concerning the proposed hazardous waste processing facility area in the City of Plymouth will be held by the Waste Management Board on November 12, 1981, at City Hall, 3400 Plymouth Boulevard, Plymouth, Minnesota, commencing at 1:00 p.m. An evening session will be held at 7:00 p.m., on November 12, 1981, at the same location in order to provide an opportunity to participate to those who cannot attend the day sessions. If necessary, the hearing will be continued at 9:00 a.m. at the same location and thereafter until adjournment.

The purpose of the hearing is to gather additional information on the proposed area which may be helpful to the board in determining which areas should be placed on the final inventory of hazardous waste processing areas (see Minnesota Laws 1981, Chapter 352, § 10). The procedures which will be followed at the hearing were published in the *State Register* on September 14, 1981. (6 S.R. 467). A copy of these procedures may be obtained from the Waste Management Board at the address noted below. The hearing will be held before Alan Nettles, Meyer, Njus, Johnson & Nettles, 1814 First Bank Plaza West, Minneapolis, Minnesota 55402, a Hearing Examiner of the State of Minnesota.

The selection of proposed processing areas were based on criteria developed by the board pursuant to Minn. Stat. § 115A.09, subd. 2. A copy of the criteria is available on request from:

Minnesota Waste Management Board
Attn: Sharon Decker
123 Thorson Building
7323-58th Avenue North
Crystal, MN 55428
Metro: (612) 536-0816
Toll free: 1-800-652-9747

The following proposed area will be considered at this hearing:

An area of approximately 250 acres located in the central part of Plymouth west of Interstate 494, south of Mud Lake, and east and southeast of Pomerleau Lake. The property is owned by Anchor Industries and includes their Aglite facility.

Specific details on the location of the area may be obtained by contacting Sharon Decker at the address and phone number listed above.

Robert G. Dunn, Chairman

STATE OF MINNESOTA

State Register and Public Documents Division
117 University Avenue
St. Paul, Minnesota 55155

ORDER FORM

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FOR LEGISLATIVE NEWS

Publications containing news and information from the Minnesota Senate and House of Representatives are available free to concerned citizens and the news media. To be placed on the mailing list, write or call the offices listed below:

Briefly/Preview—Senate news and committee calendar; published weekly during legislative sessions. Contact Senate Public Information Office, Room B29 State Capitol, St. Paul MN 55155, (612) 296-0504.

Perspectives—Publication about the Senate. Contact Senate Information Office.

Weekly Wrap-Up—House committees, committee assignments of individual representatives, news on committee meetings and action, House action and bill introductions. Contact House Information Office, Room 8 State Capitol, St. Paul, MN, (612) 296-2146.

This Week—weekly interim bulletin of the House. Contact House Information Office.

SF-00006-02

DEPARTMENT ATTORNEY GENERAL

STATE OF MINNESOTA

Office Memorandum

TO : Richard Auld
Attn: Barbara Leininger

DATE: 12-30-81

FROM : H. Theodore Grindal JWD
Special Assistant Attorney General

PHONE: 297-3471

SUBJECT: In the Matter of the Adoption of Rules of the State Department of Public Service Governing Weights and Measures

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. Please 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 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 to the rules in the approved set.

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

Encs.

cc: Ms. Kathy Burek
Mr. Duane Harves

SF-00006-02

DEPARTMENT ATTORNEY GENERAL

STATE OF MINNESOTA

Office Memorandum

TO : Clyde E. Allen Jr.
Commissioner of Revenue
Attn: Dale Busacker

DATE: 12-30-81

FROM : Jerry Anderson
Special Assistant Attorney General

PHONE: 296-4692

SUBJECT: In the Matter of the Proposed Adoption of a Rule of the Department of Revenue Concerning Incorporation by the Reference of the Internal Revenue Code. (13 MCAR Section 1.6102.) Repealing Numerous Income Tax Rules.

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. Please 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 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 to the rules in the approved set.

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

Encs.

cc: Ms. Kathy Burek
Mr. Duane Harves

STATE OF MINNESOTA

DEPARTMENT OF REVENUE

In the Matter of the Proposed Adoption
of a Rule of the Department of Revenue
Concerning Incorporation by Reference
of the Internal Revenue Code.
(13 MCAR Section 1.6102.)
Repealing Numerous Income Tax Rules.

ORDER ADOPTING RULES

Notice of the Commissioner's intent to adopt the above-entitled rule and repeal numerous income tax rules without a public hearing was published in the State Register on October 19, 1981 and was sent by the United States mail to all persons on the list maintained by the agency pursuant to Minnesota Statutes section 15.0412, subdivision 4 on October 13, 1981. After affording interested and affected persons an opportunity to submit comments for 30 days after Notice, and receiving no written requests for a public hearing within the 30-day comment period, I have reviewed and considered the comments, and have determined the need for and reasonableness of the above-captioned rules. No amendments are proposed to the rule as it was printed in the State Register and no change is proposed in the list of rules proposed to be repealed as printed in the State Register.

NOW, THEREFORE, IT IS ORDERED that the rule identified as 13 MCAR section 1.6102 and the repeal of numerous income tax rules are adopted this 15th day of December, 1981 pursuant to authority vested in me by Minnesota Statutes section 290.52.

State of Minnesota

Clyde E. Allen, Jr.
Commissioner of Revenue

Department of Revenue

Income Tax Division

Adopted Rule Concerning Incorporation by Reference of the Internal Revenue Code (13 MCAR S 1.6102); Repealing Numerous Income Tax Rules

Rule as Adopted

13 MCAR S 1.6102 Incorporation by reference of the Internal Revenue Code. An incorporation by reference of the Internal Revenue Code in Minn. Stat., ch. 290 or 290A shall be interpreted in accordance with any regulations or rulings adopted or issued by the Internal Revenue Service which govern the referenced provisions.

Repealer. Income tax rules 2003 (2); 2003 (3); 2004; 2005 (1); 2005 (2); 2005 (3); 2005 (4); 2006 (1); 2006 (2); ~~2006 (2)(a)~~ 2006 (2a); 2006 (3); 2006 (4); 2006 (5); 2006 (8); 2007 (5)-1; 2007 (5)-2; 2007 (5)-3; 2007 (5)-4; 2007 (5)-5; 2007 (5)-6; 2007 (5)-7; 2007 (5)-8; 2007 (5)-9; 2007.2; 2007.6; 2008 (3)-1; 2008 (3)-2; 2008 (3)-3; 2008 (3)-4; 2008 (3)-5; 2008 (4); 2008 (5); 2008 (6); 2008 (11); 2008 (16); 2008 (20)-1; 2008 (20)-2; 2008 (20)-3; 2008 (20)-4; 2009 (3)-2; 2009 (3)-3; 2009 (5)-3; 2009 (5)-6; 2009 (12)-1; 2009 (12)-2; 2009 (12)-3; 2009 (12)-4; 2009 (14); 2009 (15); 2009 (18)-1; 2009 (18)-2; 2009 (18)-3; 2009 (18)-4; 2009 (19); 2009 (21)-1; 2009 (21)-2; 2009 (21)-3; 2009 (21)-4; 2009 (21)-5; 2009 (21)-6; 2009.5 (7)-6; 2010 (8); 2012 (1); 2012 (3); 2013 (4); 2013.1 (2)-1; 2013.1 (2)-2; 2013.1 (2)-3; 2013.1 (2)-4; 2013.1 (3); 2013.1 (4); 2013.1 (5); 2013.1 (6)-1; 2013.1 (6)-2; 2013.1 (6)-3; 2013.1 (7); 2013.2 (1); 2013.2 (2)-1; 2013.2 (2)-2; 2013.2 (2)-3; 2013.2 (2)-4; 2013.2 (2)-5; 2013.2 (2)-10; 2013.2 (2)-11; 2013.2 (2)-12; 2013.3 (2); 2013.3 (3)-1; 2013.3 (3)-2; 2013.3 (3)-3; 2013.3 (3)-4; 2013.4 (1); 2013.4 (2)-1; 2013.4 (2)-2; 2013.4 (2)-3; 2013.4 (2)-4; 2013.4 (2)-5; 2013.4 (2)-6; 2013.4 (2)-7; 2013.4 (3)-1; 2013.4 (3)-2; 2013.4 (3)-3; 2013.4 (3)-4; 2013.4 (3)-5; 2013.4 (4)-1;

2013.4 (4)-2; 2013.5 (1); 2013.5 (2)-1; 2013.5 (2)-2; 2013.5 (2)-3; 2013.5 (2)-4; 2013.5 (2)-5; 2013.5 (3)-1; 2013.5 (3)-2; 2013.5 (3)-3; 2013.5 (3)-4; 2013.5 (3)-5; 2013.5 (4)-1; 2013.5 (4)-2; 2013.5 (4)-3; 2013.6 (1)-1; 2013.6 (1)-2; 2013.6 (1)-3; 2013.6 (2); 2013.6 (3)-1; 2013.6 (3)-2; 2013.6 (3)-3; 2013.6 (3)-4; 2013.6 (3)-5; 2013.6 (4)-1; 2013.6 (4)-2; ~~2,~~ 2013.6 (4)-3; 2013.6 (4)-4; 2013.6 (5)-1; 2013.6 (5)-2; 2013.6 (6)-1; 2013.6 (6)-2; 2013.6 (6)-3; 2013.6 (6)-4; 2013.6 (7); 2013.6 (8)-1; 2013.6 (9)-1; 2013.6 (9)-2; 2013.6 (9)-3; 2013.7 (1)-1; 2013.7 (1)-2; 2013.7 (2); 2013.7 (3)-1; 2013.7 (3)-2; 2014 (7); 2016 (6); 2016 (7)-1; 2016 (7)-2; 2016 (7)-3; 2016 (7)-4; 2016 (12); 2016 (13)-1; 2017 (5); 2018 (2); 2021 (1); 2022; 2023 (2)-1; 2023 (2)-2; 2023 (2)-3; 2023 (5)-1; 2023 (5)-2; 2023 (5)-3; 2023 (5)-4; 2023 (5)-5; 2023 (5)-6; 2023 (5)-7; 2023 (5)-8; 2023 (6)-1; 2023 (6)-2; 2023 (6)-3; 2023 (6)-4; 2023 (6)-5; 2023 (7)-1; 2023 (7)-2; 2023 (7)-3; 2023 (7)-4; 2023 (7)-5; 2023 (7)-6; 2023 (7)-7; 2023 (7)-8; 2023 (8)-1; 2023 (8)-2; 2023 (8)-3; 2023 (8)-4; 2023 (9)-1; 2023 (9)-2; 2023 (9)-3; 2023 (9)-4; 2023 (9)-5; 2023 (9)-6; 2023 (9)-7; 2023 (9)-8; 2023 (9)-9; 2023 (10)-1; 2023 (10)-2; 2023 (10)-3; 2023 (10)-4; 2023 (10)-5; 2023 (10)-6; 2023 (10)-7; 2023 (10)-8; 2023 (11)-1; 2023 (11)-2; 2023 (11)-3; 2023 (11)-4; 2023 (11)-5; 2023 (11)-6; 2023 (11)-7; 2023 (11)-8; 2023 (12)-1; 2023 (12)-2; 2023 (12)-3; 2023 (13); 2023 (14)-1; 2023 (14)-2; 2023 (14)-3; 2023 (14)-4; 2023 (14)-5; 2024; 2025 (1)-1; 2025 (1)-2; 2025 (1)-3; 2025 (1)-4; 2025 (2)-1; 2025 (2)-2; 2025 (2)-3; 2025 (3)-1; 2025 (3)-2; 2025 (3)-3; 2025 (3)-4; 2025 (4)-1; 2025 (4)-2; 2025 (4)-3; 2025 (4)-4; 2025 (4)-5; 2025 (5); 2027-1; 2027-2; 2028 (1)-1; 2028 (1)-2; 2028 (2)-1; 2028 (2)-2; 2028 (2)-3; 2028 (2)-4; 2031 (28); 2036.1 (1); 2037 (1); 2037 (2); 2038 (2); 2040 (4); 2042 (5); 2044; 2045 (3); 2050 (2); 2050 (4); 2053 (3); 2053 (4); 2061; 2065 (1); 2065 (6); 2065 (7); 2092 (1)-1; 2092 (1)-5; 2092 (7)-3; 2092 (11); 2093.1-1; 2093.1-2; 2093.1-4; 2093.2-1; 2093.2-2; 2093.2-3; 2093.2-5; 2093.3-3; 2093.4-4; 2093.4-5; 2093.4-6; 2097.1 (1); 2097.1 (2); 2097.1 (3); 2097.2 (1); 2097.2 (2); 2097.2 (3); 2097.2 (5); and 2097.2 (6) of the

1 Department of Revenue are repealed.

OFFICE OF THE REVISOR OF STATUTES

Certificate of Approval of Adopted Rules

Agency: Department of Revenue, Income Tax Division

Rule Numbers: See the attached rule

Rule Title: Adopted Rule Concerning Incorporation by Reference of the Internal Revenue Code (13 MCAR § 1.6102); Repealing Numerous Income Tax Rules

Type of Rules: Permanent X

Temporary _____

Documents Incorporated by Reference:

Regulations or rulings adopted or issued by the Internal Revenue Service which govern Internal Revenue Code provisions adopted in Minnesota Statutes, chapters 290 and 290A.

The attached Rules are approved as to form.

Steven C. Cross
Revisor of Statutes

APPROVED AS TO LEGALITY
12/28 19 81
WARREN SPANNAUS, ATTORNEY GENERAL
BY
SPECIAL ASSISTANT ATTORNEY GENERAL

Name: Ann L. Bateson
Ann L. Bateson

Title: Deputy Revisor

Phone: 296-1536

STATE OF MINNESOTA
DEPARTMENT OF STATE
FILED
DEC 29 1981
Secretary of State

2:55
P.M.

OFFICE OF THE REVISOR OF STATUTES
Disapproval of Form of Rules

12/28/81
AR0095

_____ The form of the attached rules is not approved. The revisor requests the changes described below before the rules will be approved.

page 1, line 9, strike "2006 (2)(a)" and insert "2006 (2a)" if that is your intent

page 1, line 34, after "2013.6 (4)-2;" insert "2;" which appeared in the State Register and strike it

Steven C. Cross
Revisor of Statutes

Name: Ann L. Bateson
Ann L. Bateson
Title: Deputy Revisor
Phone: 296-1536

- - - -

Rule as Proposed (all new material)

13 MCAR S 1.6102 Incorporation by reference of the Internal Revenue Code. An incorporation by reference of the Internal Revenue Code in Minn. Stat., ch. 290 or 290A shall be interpreted in accordance with any regulations or rulings adopted or issued by the Internal Revenue Service which govern the referenced provisions.

Repealer. Income tax rules 2003 (2); 2003 (3); 2004; 2005 (1); 2005 (2); 2005 (3); 2005 (4); 2006 (1); 2006 (2); 2006 (2)(a); 2006 (3); 2006 (4); 2006 (5); 2006 (8); 2007 (5)-1; 2007 (5)-2; 2007 (5)-3; 2007 (5)-4; 2007 (5)-5; 2007 (5)-6; 2007 (5)-7; 2007 (5)-8; 2007 (5)-9; 2007.2; 2007.6; 2008 (3)-1; 2008 (3)-2; 2008 (3)-3; 2008 (3)-4; 2008 (3)-5; 2008 (4); 2008 (5); 2008 (6); 2008 (11); 2008 (16); 2008 (20)-1; 2008 (20)-2; 2008 (20)-3; 2008 (20)-4; 2009 (3)-2; 2009 (3)-3; 2009 (5)-3; 2009 (5)-6; 2009 (12)-1; 2009 (12)-2: 2009 (12)-3; 2009 (12)-4; 2009 (14); 2009 (15); 2009 (18)-1; 2009 (18)-2; 2009 (18)-3; 2009 (18)-4; 2009 (19); 2009 (21)-1; 2009 (21)-2; 2009 (21)-3; 2009 (21)-4; 2009 (21)-5; 2009 (21)-6; 2009.5 (7)-6; 2010 (8); 2012 (1); 2012 (3); 2013 (4); 2013.1 (2)-1; 2013.1 (2)-2; 2013.1 (2)-3; 2013.1 (2)-4; 2013.1 (3); 2013.1 (4); 2013.1 (5); 2013.1 (6)-1; 2013.1 (6)-2; 2013.1 (6)-3; 2013.1 (7); 2013.2 (1); 2013.2 (2)-1; 2013.2 (2)-2; 2013.2 (2)-3; 2013.2 (2)-4; 2013.2 (2)-5; 2013.2 (2)-10; 2013.2 (2)-11; 2013.2 (2)-12; 2013.3 (2); 2013.3 (3)-1; 2013.3 (3)-2; 2013.3 (3)-3; 2013.3 (3)-4; 2013.4 (1); 2013.4 (2)-1; 2013.4 (2)-2; 2013.4 (2)-3; 2013.4 (2)-4; 2013.4 (2)-5; 2013.4 (2)-6; 2013.4 (2)-7; 2013.4 (3)-1; 2013.4 (3)-2; 2013.4 (3)-3; 2013.4 (3)-4; 2013.4 (3)-5; 2013.4 (4)-1; 2013.4 (4)-2; 2013.5 (1); 2013.5 (2)-1; 2013.5 (2)-2; 2013.5 (2)-3; 2013.5 (2)-4; 2013.5 (2)-5; 2013.5 (3)-1; 2013.5 (3)-2; 2013.5 (3)-3; 2013.5 (3)-4; 2013.5 (3)-5; 2013.5 (4)-1; 2013.5 (4)-2; 2013.5 (4)-3; 2013.6 (1)-1; 2013.6 (1)-2; 2013.6 (1)-3; 2013.6 (2); 2013.6 (3)-1; 2013.6 (3)-2; 2013.6 (3)-3; 2013.6 (3)-4; 2013.6 (3)-5; 2013.6 (4)-1; 2013.6 (4)-2; 2013.6 (4)-3; 2013.6 (4)-4; 2013.6 (5)-1; 2013.6 (5)-2; 2013.6 (6)-1; 2013.6 (6)-2; 2013.6

(6)-3; 2013.6 (6)-4; 2013.6 (7); 2013.6 (8)-1; 2013.6 (9)-1; 2013.6 (9)-2; 2013.6 (9)-3; 2013.7 (1)-1; 2013.7 (1)-2; 2013.7 (2); 2013.7 (3)-1; 2013.7 (3)-2; 2014 (7); 2016 (6); 2016 (7)-1; 2016 (7)-2; 2016 (7)-3; 2016 (7)-4; 2016 (12); 2016 (13)-1; 2017 (5); 2018 (2); 2021 (1); 2022; 2023 (2)-1; 2023 (2)-2; 2023 (2)-3; 2023 (5)-1; 2023 (5)-2; 2023 (5)-3; 2023 (5)-4; 2023 (5)-5; 2023 (5)-6; 2023 (5)-7; 2023 (5)-8; 2023 (6)-1; 2023 (6)-2; 2023 (6)-3; 2023 (6)-4; 2023 (6)-5; 2023 (7)-1; 2023 (7)-2; 2023 (7)-3; 2023 (7)-4; 2023 (7)-5; 2023 (7)-6; 2023 (7)-7; 2023 (7)-8; 2023 (8)-1; 2023 (8)-2; 2023 (8)-3; 2023 (8)-4; 2023 (9)-1; 2023 (9)-2; 2023 (9)-3; 2023 (9)-4; 2023 (9)-5; 2023 (9)-6; 2023 (9)-7; 2023 (9)-8; 2023 (9)-9; 2023 (10)-1; 2023 (10)-2; 2023 (10)-3; 2023 (10)-4; 2023 (10)-5; 2023 (10)-6; 2023 (10)-7; 2023 (10)-8; 2023 (11)-1; 2023 (11)-2; 2023 (11)-3; 2023 (11)-4; 2023 (11)-5; 2023 (11)-6; 2023 (11)-7; 2023 (11)-8; 2023 (12)-1; 2023 (12)-2; 2023 (12)-3; 2023 (13); 2023 (14)-1; 2023 (14)-2; 2023 (14)-3; 2023 (14)-4; 2023 (14)-5; 2024; 2025 (1)-1; 2025 (1)-2; 2025 (1)-3; 2025 (1)-4; 2025 (2)-1; 2025 (2)-2; 2025 (2)-3; 2025 (3)-1; 2025 (3)-2; 2025 (3)-3; 2025 (3)-4; 2025 (4)-1; 2025 (4)-2; 2025 (4)-3; 2025 (4)-4; 2025 (4)-5; 2025 (5); 2027-1; 2027-2; 2028 (1)-1; 2028 (1)-2; 2028 (2)-1; 2028 (2)-2; 2028 (2)-3; 2028 (2)-4; 2031 (28); 2036.1 (1); 2037 (1); 2037 (2); 2038 (2); 2040 (4); 2042 (5); 2044; 2045 (3); 2050 (2); 2050 (4); 2053 (3); 2053 (4); 2061; 2065 (1); 2065 (6); 2065 (7); 2092 (1)-1; 2092 (1)-5; 2092 (7)-3; 2092 (11); 2093.1-1; 2093.1-2; 2093.1-4; 2093.2-1; 2093.2-2; 2093.2-3; 2093.2-5; 2093.3-3; 2093.4-4; 2093.4-5; 2093.4-6; 2097.1 (1); 2097.1 (2); 2097.1 (3); 2097.2 (1); 2097.2 (2); 2097.2 (3); 2097.2 (5); and 2097.2 (6) of the Department of Revenue are repealed.

September 24, 1981
DD95

OFFICE OF THE REVISOR OF STATUTES
PROPOSED RULES

Agency Department of Revenue

Division Income Tax Division

Agency Contact Dale Busacker Phone Number 296-3439

Title: Proposed Rules Relating to Incorporation by Reference of the Internal Revenue Code in Income Tax Rules and the Repeal of Obsolete Income Tax Rules

Type of Rules: Permanent X Temporary_____

Incorporations by References:

Rule Number	Material Incorporated
13 MCAR S 1.6102	IRS Regulation and Revenue Rulings

See Additional references on back Yes___ No___

Duplication of Statutory Language.

Rule Number	Statutory Section Duplicated
None	

The attached rules are approved as to form.

Steven C. Cross
Revisor of Statutes

Name: Janet Rahm (by AB)
Janet C. Rahm

Title: Assistant Revisor

Phone: 296-0952

Rule as Proposed (all new material)

13 MCAR S 1.6102 Incorporation by reference of the Internal Revenue Code. An incorporation by reference of the Internal Revenue Code in Minn. Stat., ch. 290 or 290A shall be interpreted in accordance with any regulations or rulings adopted or issued by the Internal Revenue Service which govern the referenced provisions.

Repealer. Income tax rules 2003 (2); 2003 (3); 2004; 2005 (1); 2005 (2); 2005 (3); 2005 (4); 2006 (1); 2006 (2); 2006 (2)(a); 2006 (3); 2006 (4); 2006 (5); 2006 (8); 2007 (5)-1; 2007 (5)-2; 2007 (5)-3; 2007 (5)-4; 2007 (5)-5; 2007 (5)-6; 2007 (5)-7; 2007 (5)-8; 2007 (5)-9; 2007.2; 2007.6; 2008 (3)-1; 2008 (3)-2; 2008 (3)-3; 2008 (3)-4; 2008 (3)-5; 2008 (4); 2008 (5); 2008 (6); 2008 (11); 2008 (16); 2008 (20)-1; 2008 (20)-2; 2008 (20)-3; 2008 (20)-4; 2009 (3)-2; 2009 (3)-3; 2009 (5)-3; 2009 (5)-6; 2009 (12)-1; 2009 (12)-2; 2009 (12)-3; 2009 (12)-4; 2009 (14); 2009 (15); 2009 (18)-1; 2009 (18)-2; 2009 (18)-3; 2009 (18)-4; 2009 (19); 2009 (21)-1; 2009 (21)-2; 2009 (21)-3; 2009 (21)-4; 2009 (21)-5; 2009 (21)-6; 2009.5 (7)-6; 2010 (8); 2012 (1); 2012 (3); 2013 (4); 2013.1 (2)-1; 2013.1 (2)-2; 2013.1 (2)-3; 2013.1 (2)-4; 2013.1 (3); 2013.1 (4); 2013.1 (5); 2013.1 (6)-1; 2013.1 (6)-2; 2013.1 (6)-3; 2013.1 (7); 2013.2 (1); 2013.2 (2)-1; 2013.2 (2)-2; 2013.2 (2)-3; 2013.2 (2)-4; 2013.2 (2)-5; 2013.2 (2)-10; 2013.2 (2)-11; 2013.2 (2)-12; 2013.3 (2); 2013.3 (3)-1; 2013.3 (3)-2; 2013.3 (3)-3; 2013.3 (3)-4; 2013.4 (1); 2013.4 (2)-1; 2013.4 (2)-2; 2013.4 (2)-3; 2013.4 (2)-4; 2013.4 (2)-5; 2013.4 (2)-6; 2013.4 (2)-7; 2013.4 (3)-1; 2013.4 (3)-2; 2013.4 (3)-3; 2013.4 (3)-4; 2013.4 (3)-5; 2013.4 (4)-1; 2013.4 (4)-2; 2013.5 (1); 2013.5 (2)-1; 2013.5 (2)-2; 2013.5 (2)-3; 2013.5 (2)-4; 2013.5 (2)-5; 2013.5 (3)-1; 2013.5 (3)-2; 2013.5 (3)-3; 2013.5 (3)-4; 2013.5 (3)-5; 2013.5 (4)-1; 2013.5 (4)-2; 2013.5 (4)-3; 2013.6 (1)-1; 2013.6 (1)-2; 2013.6 (1)-3; 2013.6 (2); 2013.6 (3)-1; 2013.6 (3)-2; 2013.6 (3)-3; 2013.6 (3)-4; 2013.6 (3)-5; 2013.6 (4)-1; 2013.6 (4)-2; 2013.6 (4)-3; 2013.6 (4)-4; 2013.6 (5)-1; 2013.6 (5)-2; 2013.6 (6)-1; 2013.6 (6)-2; 2013.6

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(6)-3; 2013.6 (6)-4; 2013.6 (7); 2013.6 (8)-1; 2013.6 (9)-1; 2013.6 (9)-2; 2013.6 (9)-3; 2013.7 (1)-1; 2013.7 (1)-2; 2013.7 (2); 2013.7 (3)-1; 2013.7 (3)-2; 2014 (7); 2016 (6); 2016 (7)-1; 2016 (7)-2; 2016 (7)-3; 2016 (7)-4; 2016 (12); 2016 (13)-1; 2017 (5); 2018 (2); 2021 (1); 2022; 2023 (2)-1; 2023 (2)-2; 2023 (2)-3; 2023 (5)-1; 2023 (5)-2; 2023 (5)-3; 2023 (5)-4; 2023 (5)-5; 2023 (5)-6; 2023 (5)-7; 2023 (5)-8; 2023 (6)-1; 2023 (6)-2; 2023 (6)-3; 2023 (6)-4; 2023 (6)-5; 2023 (7)-1; 2023 (7)-2; 2023 (7)-3; 2023 (7)-4; 2023 (7)-5; 2023 (7)-6; 2023 (7)-7; 2023 (7)-8; 2023 (8)-1; 2023 (8)-2; 2023 (8)-3; 2023 (8)-4; 2023 (9)-1; 2023 (9)-2; 2023 (9)-3; 2023 (9)-4; 2023 (9)-5; 2023 (9)-6; 2023 (9)-7; 2023 (9)-8; 2023 (9)-9; 2023 (10)-1; 2023 (10)-2; 2023 (10)-3; 2023 (10)-4; 2023 (10)-5; 2023 (10)-6; 2023 (10)-7; 2023 (10)-8; 2023 (11)-1; 2023 (11)-2; 2023 (11)-3; 2023 (11)-4; 2023 (11)-5; 2023 (11)-6; 2023 (11)-7; 2023 (11)-8; 2023 (12)-1; 2023 (12)-2; 2023 (12)-3; 2023 (13); 2023 (14)-1; 2023 (14)-2; 2023 (14)-3; 2023 (14)-4; 2023 (14)-5; 2024; 2025 (1)-1; 2025 (1)-2; 2025 (1)-3; 2025 (1)-4; 2025 (2)-1; 2025 (2)-2; 2025 (2)-3; 2025 (3)-1; 2025 (3)-2; 2025 (3)-3; 2025 (3)-4; 2025 (4)-1; 2025 (4)-2; 2025 (4)-3; 2025 (4)-4; 2025 (4)-5; 2025 (5); 2027-1; 2027-2; 2028 (1)-1; 2028 (1)-2; 2028 (2)-1; 2028 (2)-2; 2028 (2)-3; 2028 (2)-4; 2031 (28); 2036.1 (1); 2037 (1); 2037 (2); 2038 (2); 2040 (4); 2042 (5); 2044; 2045 (3); 2050 (2); 2050 (4); 2053 (3); 2053 (4); 2061; 2065 (1); 2065 (6); 2065 (7); 2092 (1)-1; 2092 (1)-5; 2092 (7)-3; 2092 (11); 2093.1-1; 2093.1-2; 2093.1-4; 2093.2-1; 2093.2-2; 2093.2-3; 2093.2-5; 2093.3-3; 2093.4-4; 2093.4-5; 2093.4-6; 2097.1 (1); 2097.1 (2); 2097.1 (3); 2097.2 (1); 2097.2 (2); 2097.2 (3); 2097.2 (5); and 2097.2 (6) of the Department of Revenue are repealed.

APPROVED IN THE
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Department of Labor and Industry
Prevailing Wage Division

Notice of Prevailing Wage Rates for Highway Construction

Minn. Stat. § 177.44 requires the Commissioner of Labor and Industry to certify at least once a year, the prevailing wage rates for highway construction under contracts based on bids as provided for in Minn. Stat. § 161.32. Title 8, Minnesota Code of Agency Rules, Section 1.8010 (8 MCAR § 1.8010) requires notice of those certifications to be published in the *State Register*.

On January 22, 1979, the Commissioner certified wage rates for highway construction for 12 counties in Minnesota. Those counties are: Lac Qui Parle, Chippewa, Kandiyohi, Meeker, Yellow Medicine, Renville, McLeod, Lincoln, Lyon, Redwood, Pipestone and Murray.

A copy of the determined wage rates may be obtained by writing to the Department of Labor and Industry, Prevailing Wage Division, 444 Lafayette Road, St. Paul, Minnesota 55101.

A check or money order for $5.00, payable to the Department of Labor and Industry, must accompany each request to cover the cost of copying and mailing.

R. Bruce Swanson
Deputy Commissioner

Department of Natural Resources

Notice of Change of Hearing Date for the Proposed Rules Concerning Dam Safety

Notice is hereby given of a change of date for the public hearing on proposed rules concerning dam safety, pursuant to Laws of 1978, ch. 779, published at *State Register*, Volume 3, Number 28, p. 1397, January 15, 1979. The hearing originally was scheduled for February 12, 1979, at 10:00 a.m. in the Weyerhaeuser Room of the Minnesota Historical Society, 690 Cedar St., St. Paul, MN. It has been rescheduled for March 1, 1979 at 10:00 a.m. in the same location.

Department of Revenue
Income Tax Division

Notice of Intent to Solicit Outside Opinions Regarding Rules of the Income Tax Division

The Income Tax Division of the Department of Revenue is beginning to examine its current rules governing individual, fiduciary, partnership, and corporate income taxes along with small business corporations and withholding with the intention of:

1. Identifying those existing rules which are no longer valid because of law changes and court decisions.

2. Establishing areas of priority for drafting new rules in the areas listed above along with property tax refunds.

3. Actual drafting of new rules.

The Department invites interested persons or groups to provide information, comments, and advice on the subject in writing or orally to Dale Busacker, Attorney, Income Tax Division, Department of Revenue, Centennial Office Building, St. Paul, Minnesota 55145 or (612) 296-3436.

It is anticipated that the income tax rules will be categorized and amended section by section.

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

Office of the Secretary of State
Administration Division

Open Appointment Process: Notice of Openings on State Agencies — Application Procedures

Pursuant to Laws of 1978, ch. 592, the legislature has implemented an Open Appointment process by which the public is informed of openings on state multi-member agen-

The MEA will receive grant applications on two month intervals from October, 1981 to July 1, 1982. Applications received will be ranked and at least 3 proposals on each round will be recommended to the Legislative Advisory Commission for approval and funding. Comments on proposals not selected for grant awards will be forwarded to the communities. Proposals not funded will be included in the next funding round and communities may modify or supplement proposals for the next funding interval, if desired.

Contents of Preliminary Planning Grant Application

1. Description of Heat Source—if an existing heat source such as an electric generation plant or a coal fired boiler is available include discussion of: type, size, age, fuel, present use, emission controls, etc. If new heat source would be used, include: fuel, estimated cost of fuel and fuel availability.

2. Size of District Heating Load—summarize heat load survey. Include, map showing location of heat source and major load concentrations.

3. Community Benefit—discuss impact of district heating system on community and how it would relate to community development plan.

4. Community Commitment—include evidence of interest and commitment from major potential loads, owner of heat source, and governing body.

5. Project Plan—project plan should include detailed work scope, as well as actions and steps that would result from Preliminary Planning Project.

6. Project Budget.

7. Project Organization Chart and Use of Consultants.

Criteria for Ranking Applications

A ranking system including the following major categories will be developed:

I. How well Project Plan addresses impact of a district heating system on commercial, industrial and residential segments of community.

II. Opportunities for District Heating.

III. Applicant's Capability.

IV. Applicant's Commitment to Project.

V. Clarity and Conciseness of Application.

All persons desiring to submit information or views on these or related subjects may do so either orally or in writing.

Written or oral comment should be addressed to:

Mr. Ronald Sundberg
Minnesota Energy Agency
980 American Center Building
50 East Kellogg Boulevard
St. Paul, Minnesota 55101
Telephone: 612/296-9096

All statements of information and comments on the rules governing Preliminary Planning grants must be received by July 20, 1981. Any written material received by this date will become part of the record of any rules bearing on this subject.

Department of Revenue
Income Tax Division

Notice of Intent to Solicit Outside Opinion Regarding Rules Governing Income Taxes, Withholding Taxes and the Property Tax Refund

The Income Tax Division of the Department of Revenue seeks to obtain information and opinions from sources outside of the agency in preparing to propose the adoption, amendment, suspension, or repeal of various rules governing individual, fiduciary, partnership and corporate income taxes, withholding taxes, and the property tax refund.

Interested persons and organizations are invited to submit data and views on any of these subjects in writing or orally. Any written material received by this agency will become part of the official record to be submitted to the attorney general.

Information or comments should be submitted to Dale H. Busacker, Attorney, Income Tax Division, Department of Revenue, Centennial Office Building, 658 Cedar Street, St. Paul, Minnesota 55145, (612) 296-3439.

This notice supplements prior notices. If you have already submitted data or views or requested that you be notified of the proposed rules, you need not resubmit the data, views or request.

Department of Transportation
Technical Services Division

Appointment and Scheduled Meeting of a State Aid Standards Variance Committee

Notice is hereby given that the Commissioner of Transportation has appointed a State Aid Standards Variance Committee who will conduct a meeting on Thursday, July 30, 1981, at 10:00 a.m. in Room 419, State Transportation Building, John Ireland Boulevard, St. Paul, Minnesota.

This notice is given pursuant to Minnesota Statute § 471.705.

The purpose of the open meeting is to investigate and determine recommendation(s) for variances from minimum State Aid roadway standards as governed by 14 MCAR § 1.5032 M.4.b., Rules for State Aid Operations under Minnesota Statute, Chapters 161 and 162 (1978), as amended.

The agenda will be limited to these questions:

1. Petition of Lake of the Woods County for a variance from Standards for Design Speed on CSAH 17 between TH 11 and North Terminus of CSAH 17.

2. Petition of the City of East Grand Forks for a variance from Standards for Street Width on the inter-city bridge (Minnesota Avenue) between East Grand Forks, Minnesota and Grand Forks, North Dakota.

3. Petition of Hennepin County for a variance from Standards for Street Width along CSAH 2 (Penn Avenue North) between TH 12 and Dowling Avenue North.

4. Petition of Hennepin County for a variance from Standards for Street Width on CSAH 3 (Excelsior Boulevard) between Meadowbrook Road and Louisiana Avenue.

5. Petition of Cook County for a variance from Standards for Design Speed on CSAH 12 (Gunflint Trail) from Co. Rd. 51 to Co. Rd. 47 and Co. Rd. 47 to Co. Rd. 81.

The cities and counties listed above are requested to follow the following time schedule when appearing before the Variance Committee:

10:00 a.m.	Hennepin County
10:30 a.m.	City of East Grand Forks
11:00 a.m.	Lake of the Woods County
11:30 a.m.	Cook County

Dated this 24th day of June, 1981.

Richard P. Braun
Commissioner of Transportation

Department of Transportation

Petition of Lake of the Woods County for a Variance from State Aid Standards for Design Speed

Notice is hereby given that the County Board of Lake of the Woods County has made a written request to the Commissioner of Transportation for a variance from minimum design speed standards for a special resurfacing project along CSAH 17 from Trunk Highway 11 to the North terminus of CSAH 17.

The request is for a variance from 14 MCAR § 1.5032 H.1.d., Rules for State Aid Operations under Minnesota Statute, Chapters 161 and 162 (1978) as amended, so as to permit a design speed of 42 miles per hour instead of a required design speed of 45 miles per hour.

STATE OF MINNESOTA
DEPARTMENT OF REVENUE
CENTENNIAL OFFICE BUILDING
SAINT PAUL, MINNESOTA 55145
PHONE: (612) 296-3439

December 16, 1981

Mr. Jerome A. Geis
Briggs & Morgan
2200 First National Bank Building
St. Paul, Minnesota 55101

Re: In the Matter of the Proposed Adoption
of a Rule of the Department of Revenue
Concerning Incorporation by Reference
of the Internal Revenue Code.
(13 MCAR Section 1.6102.)
Repealing Numerous Income Tax Rules.

Dear Mr. Geis:

I have today submitted the above-captioned rule along with the repeal of numerous income tax rules to the Attorney General for his approval. There were no changes from the rule as proposed and as published in the State Register.

Attached is a copy of the rule as submitted to the Attorney General.

Sincerely,

Dale H. Busacker

Dale H. Busacker
Division Attorney
Income Tax Division

DHB/ml

Enclosure

STATE OF MINNESOTA

DEPARTMENT OF REVENUE

INCOME TAX DIVISION

In the Matter of the Proposed Adoption of a Rule of the Department of Revenue Concerning Incorporation by Reference of the Internal Revenue Code. (13 MCAR Section 1.6102.) Repealing Numerous Income Tax Rules.

AFFIDAVIT OF MAILING NOTICE OF SUBMISSION TO THE ATTORNEY GENERAL

STATE OF MINNESOTA)
) ss.
COUNTY OF RAMSEY)

Mary Lacho, being first duly sworn, deposes and says:

That on the 16th day of December, 1981, in the City of St. Paul, County of Ramsey, State of Minnesota, she served the attached Notice of Submission to the Attorney General by depositing in the United States mail at City of St. Paul, a copy thereof properly enveloped, with postage prepaid, on the person who requested notice that the rules in the above-entitled matter, have been submitted to the Attorney General.

Mary Lacho

Mary Lacho

Subscribed and sworn to before me this 16th day of December, 1981.

Ruth Anderson

RUTH ANDERSON
NOTARY PUBLIC-MINNESOTA
DAKOTA COUNTY
My Commission Expires Mar. 1, 1988

REVENUE
MAILROOM
OCT 21 1981

LAW OFFICES

BRIGGS AND MORGAN

PROFESSIONAL ASSOCIATION

2200 FIRST NATIONAL BANK BUILDING

SAINT PAUL, MINNESOTA 55101

~

2452 IDS CENTER

MINNEAPOLIS, MINNESOTA 55402

(612) 291-1215

October 19, 1981

CHARLES W. BRIGGS (1887 - 1978)
J. NEIL MORTON
SAMUEL H. MORGAN
COLE OEHLER
A. LAURENCE DAVIS
FRANK HAMMOND
LEONARD J. KEYES
B. C. HART
JOHN M. SULLIVAN
BERNARD P. FRIEL
BURT E. SWANSON
M. J. GALVIN, JR.
DAVID C. FORSBERG
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RICHARD G. MARK
ANDREW C. BECHER
M. T. FABYANSKE
JEROME A. GEIS
STEVE A. BRAND
MARK W. WESTRA
ALAN H. MACLIN
JEFFREY F. SHAW
DAVID G. GREENING
DAVID B. SAND
BETTY L. HUM
CHARLES R. HAYNOR
ROCCO J. MAFFEI, JR.
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MARTIN H. FISK
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ROBERT L. DAVIS
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TRUDY H. SCHROER
MARY L. IPPEL
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ROBYN L. HANSEN
MARGARET K. SAVAGE
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MICHAEL H. STREATER
STEVEN T. HALVERSON
RICHARD D. ANDERSON
SALLY A. SCOGGIN
BRUCE W. MOOTY
VIRGINIA A. DWYER

OF COUNSEL
RICHARD E. KYLE
FRANK N. GRAHAM

REPLY TO Saint Paul

Dale H. Busacker, Esq.
Income Tax Division
Minnesota Department of Revenue
Centennial Office Building
Saint Paul, Minnesota 55145

Re: In the Matter of the Proposed Adoption of a Rule the Department of Revenue Concerning Incorporation by Reference of the Internal Revenue Code

Dear Dale:

I am receipt of the September 30, 1981, Notice of Intent to Adopt and Repeal Rules without a Public Hearing concerning incorporation by reference of the Internal Revenue Code by the State.

Please advise me upon the submission of this material to the Attorney General and please send a copy of the final rule and the rule repealers as proposed for adoption.

Thank you for your cooperation and help. It is greatly appreciated.

Very truly yours,

Jerome A. Geis

JAG/bjl

MAIL SORT OCT 28 1981

STATE OF MINNESOTA

DEPARTMENT OF REVENUE

INCOME TAX DIVISION

In the Matter of the Proposed Adoption of a Rule of the Department of Revenue Concerning Incorporation by Reference of the Internal Revenue Code. (13 MCAR Section 1.6102.) Repealing Numerous Income Tax Rules.

Statement of Compliance With Rulemaking Procedures

I, Dale H. Busacker, Income Tax Division Attorney, do hereby declare that I have examined the rules 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. There are no exceptions.

Dale H. Busacker

Dale H. Busacker

Dated: 15 December 1981

STATE OF MINNESOTA

DEPARTMENT OF REVENUE

INCOME TAX DIVISION

IN THE MATTER OF THE PROPOSED
ADOPTION OF A RULE OF THE
DEPARTMENT OF REVENUE GOVERNING
INCORPORATION BY REFERENCE OF
THE INTERNAL REVENUE CODE.
(13 MCAR SECTION 1.6102)
REPEALING NUMEROUS INCOME TAX RULES.

STATEMENT OF NEED
AND REASONABLENESS

This document has been prepared as a verbatim affirmative presentation of the facts necessary to establish the statutory authority, need for and reasonableness of the proposed new rule, and the repealing of the existing rules. It is submitted pursuant to Minn. Stat. Section 15.0412, subd. 4(h) which requires that the agency prepare a Statement of Need and Reasonableness which shall be available to the public.

A Notice of Intent to Solicit Outside Opinion in the preparation of individual income tax rules was published in the State Register on January 29, 1979. An additional Notice of Intention to Solicit Outside Opinion was published in the State Register on July 6, 1981. This proposed new rule and the repeal of the numerous existing income tax rules were submitted to those people who contacted us for their comment. A copy of these proposals was submitted to them on August 19, 1981. We asked that comments be submitted to us by September 11, 1981. Suggestions and comments that were received have been duly considered.

Authority to Adopt the Rules

Minn. Stat. Section 290.52 gives the Commissioner authority to establish rules for the income tax law. Implicit in the authority to establish rules is the ability to repeal unneeded rules.

Incorporation by Reference

This rule simply provides that where the legislature has adopted an incorporation by reference of the Internal Revenue Code, the Department of Revenue will follow the Internal Revenue Service regulations that have been issued under that section and also Revenue Rulings and private letter rulings that have been adopted by the Internal Revenue Service. The Department is committing itself under the provisions of this rule to follow the Internal Revenue Service's position. Historically, this has always been the position of the Department in auditing individual, fiduciary, and corporation income tax returns.

Recently the legislature has looked carefully at a number of provisions in the Minnesota income tax law which simply copied verbatim the words of the federal law. The legislature has repealed the long citations of federal law and has simply replaced these citations with a cite to the appropriate Internal Revenue Code provision. Examples of these changes can be found in Laws 1981, Chapters 60, 178, and 343. The purpose of this rule is to provide some assurance to taxpayers that the Department's position will be the same as the Internal Revenue Service's position. It is, of course, possible that the Minnesota legislature may adopt a federal provision but may make a modification to that, in which case the law would, of course, have to supersede this rule. However, generally, this rule should be viewed as a protection to taxpayers and some certainty for them as to what the Department's position will be.

It is also felt that we do not need our own rules to interpret federal law. Probably the most important reason the legislature cross-referenced federal provisions in our law was for the sake of uniformity.

That legislative objective cannot be reached if the Department interprets federal law differently from the IRS.

Rule Repealers

Attached to this Statement of Need are several pages which explain why each rule is no longer needed and why it can now be repealed. Most of these rules are being repealed because the underlying law has been replaced by a cross-reference to federal law. It is felt that the Department does not need to have its own rules to interpret federal law. Rather, consistent with the incorporation by reference rule, the Department should interpret the Minnesota law consistent with what the IRS's interpretations have been. Some other of these rules are repealed because they no longer are needed, because they add nothing to existing law, because they merely copy existing law, or because they are so outdated that they add nothing of value and no longer are needed as a rule.

It should be noted that approximately 400 pages of rules are being repealed by these repealers. This is slightly more than one-half of all of the pages of the existing Minnesota income tax rules. The repealer is being done at the request of the Revisor of Statutes. Their office is recompiling all rules of Minnesota agencies and their task would be greatly simplified if our invalid, obsolete, and unnecessary rules were eliminated.

The Department is taking a very conservative approach with respect to the repealer. Only when it was determined that an entire rule had no validity was it proposed for repeal. If a rule was mostly obsolete but a small part was still valid, the rule was not proposed for repeal at this time. The Department does not intend any change in our policies or procedures by this repealer.

Rules Proposed for Repeal

Rule	Page	Reason for Repeal
2003(2)	18-19	Covered by new rules on federal adjusted gross income for residents, nonresidents and part-year residents. 13 MCAR Sec. 1.6003-6004.
2003(3)		Not needed--adds nothing to the law.
2004	19	" " "
2005(1)	19-23	Not needed in light of 1981 law change. Laws 1981, c. 343, s. 4 (Admin. Bill). Adds nothing to the law. The forms do not exist anymore.
2005(2)	"	Not needed--adds nothing to the law. Some of the references were repealed in 1981. Laws 1981, c. 343, s. 4 (Admin. Bill).
2005(3)	"	Laws 1981, c. 343, s. 4 (Admin. Bill) replaces the statutory language with a cross-reference to federal law.
2005(4)	"	" " "
2006(1)	23	Deals only with corporate tax rates, which have all changed.
2006(1)	24A-'65 Suppl.	" " "
2006(2)	23-25	290.06, Subd. 2 was repealed by Laws 1971, Ex. c. 31, art. 18, s. 6.
2006(2)(a)	24B-I '65 Suppl.	" " "
2006(3)	25-35	Most of this rule is very outdated; what remains valid is of negligible value.
2006(4)	35	290.06, Subd. 4 was repealed by Laws 1971, Ex. c. 31, art. 6, s. 2.
2006(4)	35A-'65 Suppl.	" " "
2006(5)	36	290.06, Subd. 5 expired 12-31-64.
2006(8)	36A-'63 Suppl.	290.06, Subd. 8 was repealed by Laws 1967, Ex. c. 32, art. 2, s. 1.

Rule	Page	Reason for Repeal
2007(5)-1	46-56	Laws 1981, c. 60, s. 1 & 3 (Update Bill) replaced the statutory language of 290.07, Subd. 5 with a cross reference to IRC Sec. 453, 453A & 453B.
2007(5)-2	"	" " "
2007(5)-3	"	" " "
2007(5)-4	"	" " "
2007(5)-5	"	" " "
2007(5)-6	"	" " "
2007(5)-7	"	" " "
2007(5)-8	"	" " "
2007(5)-9	"	" " "
2007.2	62-69	290.072 was repealed by Laws 1975, c. 349, s. 31.
2007.6	73	Laws 1981, c. 178, s. 119 (Technical Change Bill) repealed 290.076.
2008(3)-1	74-95	290.08, Subd. 3 was amended in 1980 to replace statutory language with cross reference to IRC Sec. 101.
2008(3)-2	"	" " "
2008(3)-3	"	" " "
2008(3)-4	"	" " "
2008(3)-5	"	" " "
2008(4)	95-169	290.08, Subd. 4 was repealed by Laws 1980, c. 419, s. 46.
2008(5)	169-170	290.08, Subd. 5 was repealed by Laws 1980, c. 419, s. 46.
2008(6)	170	290.08, Subd. 6 was repealed by Laws 1978, c. 721, art. 6, s. 2.
2008(6)	170A-'65 Suppl.	" " "
2008(11)	171	290.08, Subd. 11 was repealed by Laws 1975, c. 349, s. 31.
2008(16)	173	290.08, Subd. 16 was repealed by Laws 1975, c. 349, s. 31.

Rule	Page	Reason for Repeal
2008(20)-1	173-179	Laws 1981, c. 60, s. 6 (Update Bill) replaced the statutory language of 290.08, Subd. 20 with a cross-reference to IRC Sec. 108 and 1017.
2008(20)-2	"	" " "
2008(20)-3	"	" " "
2008(20)-4	"	" " "
2009(3)-2	201	Laws 1981, c. 343, s. 7 (Admin. Bill) replaced the applicable statutory language of 290.09, Subd. 3 with a cross-reference to IRC. Sec. 264(a)(2) & (3), (b) & (c).
2009(3)-3	201-204	Laws 1981, c. 343, s. 7 (Admin. Bill) replaced the applicable statutory language of 290.09, Subd. 3 with a cross-reference to IRC Sec. 163(b).
2009(5)-3	209-214	Laws 1977, c. 423, art. 1, s. 9 replaced the applicable statutory language of 290.09, Subd. 5 for personal losses with a cross-reference to IRC Sec. 165(c)(3).
2009(5)-6	214	Not needed--adds nothing to the law.
2009(12)-1	265-271	Laws 1981, c. 60, s. 28 (Update Bill) repealed 290.09, Subd. 12.
2009(12)-2	"	" " "
2009(12)-3	"	" " "
2009(12)-4	"	" " "
2009(14)	271-272	290.09, Subd. 14 was repealed by Laws 1978, c. 766, s. 19.
2009(15)	272-273	Not needed. Laws 1981, c. 178, s. 34 (Technical Change Bill) repealed much of 290.09, Subd. 15. As to what remains, the rule adds little or nothing.
2009(18)-1	279-287	Laws 1981, c. 178, s 35 (Technical Change Bill) replaced the statutory language of 290.09, Subd. 18 with a cross-reference to IRC Sec. 174.
2009(18)-2	"	" " "
2009(18)-3	"	" " "
2009(18)-4	"	" " "

Rule	Page	Reason for Repeal
2009(19)	287-289	Laws 1981, c. 60, s. 10 (Update Bill) replaced the statutory language of 290.09, Subd. 19 with cross-references to IRC Sec. 195 & 248.
2009(21)-1	290-297	Laws 1981, c. 178, s. 35 (Technical Change Bill) replaced the statutory language of 290.09, Subd. 21 with a cross-reference to IRC Sec. 175.
2009(21)-2	"	" " "
2009(21)-3	"	" " "
2009(21)-4	"	" " "
2009(21)-5	"	" " "
2009(21)-6	"	" " "
2009.5(7)-6	304G-'63 Suppl.	Unnecessary effective date.
2010(8)	308-309	Not needed--adds nothing to 290.10(8).
2012(1)	315-316	Not needed--adds nothing to 290.12, Subd. 1.
2012(3)	318	Not needed--adds nothing to 290.12, Subd. 3.
2013(4)	320	Not needed--adds nothing to 290.13, Subd. 4.
2013.1(2)-1	331-337	Laws 1981, c. 60, s. 13 (Update Bill) replaced the statutory language of 290.131, Subd. 2 with a cross-reference to IRC Sec. 302.
2013.1(2)-2	"	" " "
2013.1(2)-3	"	" " "
2013.1(2)-4	"	" " "
2013.1(3)	337-340	Laws 1981, c. 178, s. 46 (Technical Change Bill) replaced the statutory language of 290.131, Subd. 3 with a cross-reference to IRC Sec. 303-307.
2013.1(4)	340-344	Laws 1981, c. 178, s. 119 (Technical Change Bill) repealed 290.131, Subd. 4.
2013.1(5)	344-345	Laws 1981, c. 178, s. 119 (Technical Change Bill) repealed 290.131, Subd. 5.

Rule	Page	Reason for Repeal
2013.1(6)-1	346-352	Laws 1981, c. 178, s. 119 (Technical Change Bill) repealed 290.131, Subd. 6.
2013.1(6)-2	"	" " "
2013.1(6)-3	"	" " "
2013.1(7)	352-353	Laws 1981, c. 178, s. 119 (Technical Change Bill) repealed 290.131, Subd. 7.
2013.2(1)	353-356	Laws 1981, c. 178, s. 47 (Technical Change Bill) replaced the statutory language of 290.132, Subd. 1 with a cross-reference to IRC Sec. 311.
2013.2(2)-1	356-358	Laws 1981, c. 60, s. 14 (Update Bill) replaced the statutory language of 290.132, Subd. 2, except for subparagraphs (e), (f) & (g), with a cross-reference to IRC Sec. 312.
2013.2(2)-2	"	" " "
2013.2(2)-3	"	" " "
2013.2(2)-4	358-359	Laws 1981, c. 60, s. 13 (Update Bill) replaced 290.132, Subd. 2(c) with a cross-reference to IRC Sec. 312.
2013.2(2)-5	359	Not needed--adds nothing to 290.132, Subd. 2(e).
2013.2(2)-10	368-369	Laws 1981, c. 60, s. 13 (Update Bill) replaced 290.132, Subd. 2(i) with a cross-reference to IRC Sec. 312.
2013.2(2)-11	369-370	" " "
2013.2(2)-12	370-371	Laws 1981, c. 60, s. 14 (Update Bill) replaced the statutory language of 290.132, Subd. 2, except for subparagraphs (e), (f) & (g), with a cross-reference to IRC Sec. 312.
2013.3(2)	374	Not needed--adds nothing to 290.133, Subd. 2(a).
2013.3(3)-1	375-380	Laws 1981, c. 178, s. 119 (Technical Change Bill) repealed 290.133, Subd. 3. Note: Sec. 48, Technical Change Bill adds a cross-reference to IRC Sec. 318 to Subd. 2 for purposes of Subd. 3.
2013.3(3)-2	"	" " "

Rule	Page	Reason for Repeal
2013.3(3)-3	"	Laws 1981, c. 178, s. 119 (Technical Change Bill) repealed 290.133, Subd. 3. Note: Sec. 48, Technical Change Bill adds a cross-reference to IRC Sec. 318 to Subd. 2 for purposes of Subd. 3.
2013.3(3)-4	"	" " "
2013.4(1)	380-398	Laws 1981, c. 178, s. 49 (Technical Change Bill) replaced the statutory language of 290.134, Subd. 1 with a cross-reference to IRC Sec. 331 to 334.
2013.4(2)-1	"	Laws 1981, c. 178, s. 119 (Technical Change Bill) repealed Subds. 2, 3 and 4.
2013.4(2)-2	"	" " "
2013.4(2)-3	"	" " "
2013.4(2)-4	"	" " "
2013.4(2)-5	"	" " "
2013.4(2)-6	"	" " "
2013.4(2)-7	"	" " "
2013.4(3)-1	"	" " "
2013.4(3)-2	"	" " "
2013.4(3)-3	"	" " "
2013.4(3)-4	"	" " "
2013.4(3)-5	"	" " "
2013.4(4)-1	"	" " "
2013.4(4)-2	"	" " "
2013.5(1)	398-413	Laws 1981, c. 178, s. 50 (Technical Change Bill) replaced the statutory language of 290.135, Subd. 1 with a cross-reference to IRC Sec. 336 to 346.

Rule	Page	Reason for Repeal
2013.5(2)-1	398-413	Laws 1981, c. 60, s. 15 (Update Bill) replaced the statutory language of Subd. 2 with a cross-reference to IRC Sec. 337.
2013.5(2)-2	"	" " "
2013.5(2)-3	"	" " "
2013.5(2)-4	"	" " "
2013.5(2)-5	"	" " "
2013.5(3)-1	"	Laws 1981, c. 178, s. 119 (Technical Change Bill) repealed Subds. 3 and 4.
2013.5(3)-2	"	" " "
2013.5(3)-3	"	" " "
2013.5(3)-4	"	" " "
2013.5(3)-5	"	" " "
2013.5(4)-1	"	" " "
2013.5(4)-2	"	" " "
2013.5(4)-3	"	" " "
2013.6(1)-1	413-439	Laws 1981, c. 60, s. 16 (Update Bill) replaced statutory language of 290.136, Subd. 1 with a cross-reference to IRC Sec. 351 to 361 and 367-368.
2013.6(1)-2	"	" " "
2013.6(1)-3	"	" " "
2013.6(2)	"	Laws 1981, c. 60, s. 27 (Update Bill) repealed Subds. 2, 3, 4, 5, 6, 7 and 9 of 290.136.
2013.6(3)-1	"	" " "
2013.6(3)-2	"	" " "
2013.6(3)-3	"	" " "

Rule	Page	Reason for Repeal
2013.6(3)-4	413-439	Laws 1981, c. 60, s. 27 (Update Bill) repealed Subds. 2, 3, 4, 5, 6, 7 and 9 of 290.136.
2013.6(3)-5	"	" " "
2013.6(4)-1	"	" " "
2013.6(4)-2	"	" " "
2013.6(4)-3	"	" " "
2013.6(4)-4	"	" " "
2013.6(5)-1	"	" " "
2013.6(5)-2	"	" " "
2013.6(6)-1	"	" " "
2013.6(6)-2	"	" " "
2013.6(6)-3	"	" " "
2013.6(6)-4	"	" " "
2013.6(7)	431	Laws 1981, c. 60, s. 28 (Update Bill) repealed 290.136, Subd. 7.
2013.6(8)-1	431-432	Not needed--adds nothing to 290.136, Subd. 8.
2013.6(9)-1	432-439	Laws 1981, c. 60, s. 27 (Update Bill) repealed 290.136, Subd. 9.
2013.6(9)-2	"	" " "
2013.6(9)-3	"	" " "
2013.7(1)-1	439-446	Laws 1981, c. 60, s. 28 (Update Bill) repealed 290.137.
2013.7(1)-2	"	" " "
2013.7(2)	"	" " "
2013.7(3)-1	"	" " "
2013.7(3)-2	"	" " "
2014(7)	459-460	Laws 1981, c. 178, s. 51 (Technical Change Bill) repealed 290.14(7).

Rule	Page	Reason for Repeal
2016(6)	467	Laws 1971, c. 758, s. 3 made substantial changes to 290.16, Subd. 6, making the rule inaccurate and misleading.
2016(7)-1	469-473	Laws 1981, c. 178, s. 54 (Technical Change Bill) replaced the statutory language of 290.16, Subd. 7 with a cross-reference to IRC Sec. 1232.
2016(7)-2	"	" " "
2016(7)-3	"	" " "
2016(7)-4	"	" " "
2016(12)	477-485	Laws 1981, c. 178, s. 57 (Technical Change Bill) replaced the statutory language of Subd. 12 of 290.16 with cross-reference to IRC Sec. 1233.
2016(13)-1	485-487	Laws 1981, c. 178, s. 58 (Technical Change Bill) replaced the statutory language of Subd. 13 of 290.16 with cross-reference to IRC Sec. 1234.
2017(5)	493	Not needed--adds nothing to 290.17, Subd. 2(7).
2018(2)	496	Not needed--adds nothing to 290.01, Subd. 23, as amended by Laws 1981, c. 178, s. 6 (Technical Change Bill).
2021(1)	499-500	290.21, Subd. 2 was repealed in 1980, c. 607, art. 9, s. 2.
2022	505	Numerous law changes have made the rule inaccurate and misleading. Portions that remain valid are unnecessary.
2023(2)-1	507-508	Laws 1981, c. 178, s. 119 (Technical Change Bill) repealed 290.23, Subd. 2.
2023(2)-2	"	" " "
2023(2)-3	"	" " "
2023(5)-1	512-515	Laws 1981, c. 178, s. 69 (Technical Change Bill) replaced the statutory language of 290.23, Subd. 5 with cross-reference to IRC Sec. 642-643.

Rule	Page	Reason for Repeal
2023(5)-2	512-515	Laws 1981, c. 178, s. 69 (Technical Change Bill) replaced the statutory language of 290.23, Subd. 5 with cross-reference to IRC Sec. 642-643.
2023(5)-3	"	" " "
2023(5)-4	"	" " "
2023(5)-5	"	" " "
2023(5)-6	"	" " "
2023(5)-7	"	" " "
2023(5)-8	"	" " "
2023(6)-1	515-518	Laws 1981, c. 178, s. 119 (Technical Change Bill) repealed 290.23, Subd. 6.
2023(6)-2	"	" " "
2023(6)-3	"	" " "
2023(6)-4	"	" " "
2023(6)-5	"	" " "
2023(7)-1	518-525	Laws 1981, c. 178, s. 119 (Technical Change Bill) repealed 290.23, Subd. 7.
2023(7)-2	"	" " "
2023(7)-3	"	" " "
2023(7)-4	"	" " "
2023(7)-5	"	" " "
2023(7)-6	"	" " "
2023(7)-7	"	" " "
2023(7)-8	"	" " "
2023(8)-1	525-528	Laws 1981, c. 178, s. 119 (Technical change Bill) repealed 290.23, Subd. 8.
2023(8)-2	"	" " "
2023(8)-3	"	" " "
2023(8)-4	"	" " "

Rule	Page	Reason for Repeal
2023(9)-1	528-534	Laws 1981, c. 178, s. 70 (Technical Change Bill) replaced the statutory language of 290.23, Subd. 9 with a cross-reference to IRC Sec. 652, 662-664.
2023(9)-2	"	" " "
2023(9)-3	"	" " "
2023(9)-4	"	" " "
2023(9)-5	"	" " "
2023(9)-6	"	" " "
2023(9)-7	"	" " "
2023(9)-8	"	" " "
2023(9)-9	"	" " "
2023(10)-1	534-540	Laws 1981, c. 178, s. 119 (Technical Change Bill) repealed 290.23, Subd. 10.
2023(10)-2	"	" " "
2023(10)-3	"	" " "
2023(10)-4	"	" " "
2023(10)-5	"	" " "
2023(10)-6	"	" " "
2023(10)-7	"	" " "
2023(10)-8	"	" " "
2023(11)-1	541-549	Laws 1981, c. 178, s. 119 (Technical Change Bill) repealed 290.23, Subd. 11.
2023(11)-2	"	" " "
2023(11)-3	"	" " "
2023(11)-4	"	" " "
2023(11)-5	"	" " "
2023(11)-6	"	" " "
2023(11)-7	"	" " "
2023(11)-8	"	" " "

Rule	Page	Reason for Repeal
2023(12)-1	549-551	Laws 1981, c. 178, s. 119 (Technical Change Bill) repealed 290.23, Subd. 12.
2023(12)-2	"	" " "
2023(12)-3	"	" " "
2023(13)	551	Laws 1981, c. 178, s. 119 (Technical Change Bill) repealed 290.23, Subd. 13.
2023(14)-1	552-554	Laws 1981, c. 178, s. 119 (Technical Change Bill) repealed 290.23, Subd. 14.
2023(14)-2	"	" " "
2023(14)-3	"	" " "
2023(14)-4	"	" " "
2023(14)-5	"	" " "
2024	554	Laws 1981, c. 178, s. 119 (Technical Change Bill) repealed 290.24.
2025(1)-1	554-559	Laws 1981, c. 178, s. 72 (Technical Change Bill) replaced the statutory language of 290.25, Subd. 1 with cross-reference to IRC Sec. 671-679, 681-682.
2025(1)-2	"	" " "
2025(1)-3	"	" " "
2025(1)-4	"	" " "
2025(2)-1	559-561	Laws 1981, c. 178, s. 119 (Technical Change Bill) repealed 290.25, Subd. 2.
2025(2)-2	"	" " "
2025(2)-3	"	" " "
2025(3)-1	561-564	Laws 1981, c. 178, s. 119 (Technical Change Bill) repealed 290.25, Subd. 3.
2025(3)-2	"	" " "
2025(3)-3	"	" " "
2025(3)-4	"	" " "
2025(4)-1	564-572	Laws 1981, c. 178, s. 119 (Technical Change Bill) repealed 290.25, Subd. 4.
2025(4)-2	"	" " "

Rule	Page	Reason for Repeal
2025(4)-3	564-572	Laws 1981, c. 178, s. 119 (Technical Change Bill) repealed 290.25, Subd. 4.)
2025(4)-4	"	" " "
2025(4)-5	"	" " "
2025(5)	572-573	Laws 1981, c. 178, s. 119 (Technical Change Bill) repealed 290.25, Subd. 5.
2027-1	575-576	Laws 1981, c. 178, s. 119 (Technical Change Bill) repealed 290.27.
2027-2	"	" " "
2028(1)-1	576-579	Laws 1981, c. 178, s. 119 (Technical Change Bill) repealed 290.28, Subd. 1.
2028(1)-2	"	" " "
2028(2)-1	579-580	Laws 1981, c. 178, s. 119 (Technical Change Bill) repealed 290.28, Subd. 2.
2028(2)-2	"	" " "
2028(2)-3	"	" " "
2028(2)-4	"	" " "
2031(28)	690	290.31, Subd. 28 was repealed in 1980, c. 419, s. 46.
2036.1(1)	697-698	Not needed--adds nothing to 290.361, Subd. 1.
2037(1)	699-703	Not needed--very outdated--little validity in light of changes made in Laws 1979, c. 303, art. 1, s. 22.
2037(1)(i)	703-'63 Suppl.	" " "
2037(2)	703	Not needed--adds nothing to 290.37, Subds. 2 and 3.
2038(2)	705-706	Not needed--adds little to 290.38, especially in light of new rule on joint returns, 13 MCAR Sec. 1.6002.
2040(4)	709	Not needed--adds little to 290.40, especially in light of new rules on residents and nonresidents, 13 MCAR Sec. 1.6001, 1.6003 and 1.6004.
2042(5)	712	Not needed--adds nothing to 290.42(5).

Rule	Page	Reason for Repeal
2044	713-714	Not needed--adds nothing to 290.44.
2045(3)	714	Not needed--adds nothing to 290.45, Subd. 3.
2050(2)	718	Not needed--adds nothing to 290.50, Subd. 2.
2050(4)	718-719	Not needed--adds nothing to 290.50, Subd. 4.
2053(3)	724	Not needed--adds nothing to 290.53, Subd. 3.
2053(4)	724	Criminal penalties are provided by statute. The cross-reference in the rule is not needed and outdated.
2061	726	Existing rule simply repeats statutory language of 290.61.
2065(1)	726	290.65, Subd. 1 was repealed by Laws 1977, c. 423, art. 1, s. 15.
2065(6)	731	Outdated and not needed--adds nothing to the current 290.65, Subd. 6.
2065(7)	731	Unneeded effective date.
2092(1)-1	732-743	Laws 1981, c. 343, s. 24 (Admin. Bill) replaced the statutory language of 290.92, Subd. 1 with cross-references to IRC Sec. 3401(a) and (f).
2092(1)-5	746	Laws 1981, c. 343, s. 26 (Admin. Bill) makes paragraph (B) duplication. 290.92, Subd. 1(5) makes paragraph (A) duplication.
2092(7)-3	760 760A-'65 Suppl.	Laws 1981, c. 343, s. 27 (Admin. Bill) and other prior law changes make the rule obsolete and even erroneous. E.g., we no longer have a Form MW-2; due date for W-2 is now Feb. 28, not Jan. 31.
2092(11)	761-'63 Suppl.	Not needed--adds nothing to 290.92, Subd. 11.
2093.1-1	775A-'65 Suppl.	Not needed--adds nothing to 290.931, Subd. 1.
2093.1-2	775A-'65 Suppl.	290.931, Subd. 2 was repealed by Laws 1975, c. 349, s. 31.

Rule	Page	Reason for Repeal
2093.1-4	774B-'65 Suppl.	Laws 1981, c. 178, s. 119 (Technical Change Bill) repealed 290.931, Subd. 4.
2093.2-1	775C-'65 Suppl.	Not needed--adds nothing to 290.932, Subd. 1.
2093.2-2	775D-'65 Suppl.	Not needed--adds nothing to 290.932, Subd. 2.
2093.2-3	774C-'65 Suppl.	Laws 1981, c. 178, s. 119 (Technical Change Bill) repealed 290.932, Subd. 3.
2093.2-5	775E-'65 Suppl.	290.932, Subd. 5 was repealed by Laws 1980, c. 419, s. 46.
2093.3-3	774G-'65 Suppl.	Laws 1981, c. 178, s. 119 (Technical Change Bill) repealed 290.933, Subd. 3.
2093.4-4	774H-'65 Suppl.	Not needed--adds nothing to 290.934, Subd. 4. Also, law was changed by Laws 1981, c. 60, s. 22 (Update Bill) and Laws 1981, c. 343, s. 34 (Admin. Bill).
2093.4-5	"	Inaccurate in light of change made by Laws 1981, c. 343, s. 35 (Admin. Bill).
2093.4-6	"	Laws 1981, c. 178, s. 119 (Technical Change Bill) repealed 290.934, Subd. 6.
2097.1(1)	776-778	Laws 1981, c. 344, s. 4 repealed 290.971.
2097.1(2)	"	" " "
2097.1(3)	"	" " "
2097.2(1)	778-785	Laws 1981, c. 344, s. 4 repealed 290.972.
2097.2(2)	"	" " "
2097.2(3)	"	" " "
2097.2(5)	"	" " "
2097.2(6)	"	" " "

STATE OF MINNESOTA

DEPARTMENT OF REVENUE

INCOME TAX DIVISION

In the Matter of the Proposed Adoption of a Rule of the Department of Revenue Concerning Incorporation by Reference of the Internal Revenue Code (13 MCAR Section 1.6102) Repealing Numerous Income Tax Rules.	Order for Notice of Intent to Adopt and Repeal Rules Without Public Hearing

It is ordered this 30th day of September, 1981, that Notice of Intent to Adopt and Repeal Rules Without a Public Hearing in the above-entitled matter be given to all persons who have registered their names with the Department of Revenue for that purpose and be published in the State Register.

State of Minnesota

Clyde E. Allen, Jr.
Commissioner of Revenue

STATE OF MINNESOTA

DEPARTMENT OF REVENUE

INCOME TAX DIVISION

IN THE MATTER OF THE PROPOSED ADOPTION
OF A RULE OF THE DEPARTMENT OF REVENUE
CONCERNING INCORPORATION BY REFERENCE
OF THE INTERNAL REVENUE CODE.
(13 MCAR SECTION 1.6102)
REPEALING NUMEROUS INCOME TAX RULES.

NOTICE OF INTENT TO
ADOPT AND REPEAL RULES
WITHOUT A PUBLIC HEARING

Notice is hereby given that the Department of Revenue proposed to adopt the above-entitled rule and repeal numerous existing rules without a public hearing. The Commissioner has determined that the proposed adoption of this rule and repeal of these rules will be noncontroversial in nature and has elected to follow the procedures set forth in Minnesota Statutes section 15.0412, subdivision 4h (1980). 2

Persons interested in these rules shall have 30 days to submit comments on the proposed rules. The proposed rules may be modified if the modifications are supported by the data and views submitted to the agency and do not result in a substantial change in the proposed language. 3 4

Unless seven or more persons submit written requests for a public hearing on the proposed rules within the 30-day comment period, a public hearing will not be held. In the event a public hearing is required, the agency will proceed according to the provisions of Minnesota Statutes section 15.0412, subdivisions 4-4f. 5 7

Persons who wish to submit comments or a written request for a public hearing should submit such comments or request to:

Mr. Dale H. Busacker
Attorney, Income Tax Division
Minnesota Department of Revenue
Centennial Office Building
St. Paul, Minnesota 55145
(612) 296-3439

Authority for the adoption of this rule and repeal of these rules is contained in Minnesota Statutes section 290.52. Additionally, a Statement of Need and Reasonableness that describes the need for and reasonableness of the proposed rule and rule repealers and identifies the data and information relied upon to support the proposed rule and rule repealers has been prepared and is available from Mr. Busacker upon request.

Upon adoption of the final rules without a public hearing, the proposed rule and rule repealers, this Notice, the Statement of Need and Reasonableness, all written comments received, and the final Rule and Rule Repealers as Adopted will be delivered to the Attorney General for review as to form and legality, including the issue of substantial change. Persons who wish to be advised of the submission of this material to the Attorney General, or who wish to receive a copy of the final rule and rule repealers as proposed for adoption, should submit a written statement of such request to Mr. Busacker.

The Rule as Proposed (all new material) is as follows:

13 MCAR S 1.6102 Incorporation by reference of the Internal Revenue Code. An incorporation by reference of the Internal Revenue Code in Minn. Stat., ch. 290 or 290A shall be interpreted in accordance with any regulations or rulings adopted or issued by the Internal Revenue Service which govern the referenced provisions.

The Income Tax rules proposed for repeal are as follows:

Rules 2003 (2); 2003 (3); 2004; 2005 (1); 2005 (2); 2005 (3); 2005 (4); 2006 (1); 2006 (2); 2006 (2)(a); 2006 (3); 2006 (4); 2006 (5); 2006 (8); 2007 (5)-1; 2007 (5)-2; 2007 (5)-3; 2007 (5)-4; 2007 (5)-5; 2007 (5)-6; 2007 (5)-7; 2007 (5)-8; 2007 (5)-9; 2007.2; 2007.6; 2008 (3)-1; 2008 (3)-2; 2008 (3)-3; 2008 (3)-4; 2008 (3)-5; 2008 (4); 2008 (5); 2008 (6); 2008 (11); 2008 (16); 2008 (20)-1; 2008 (20)-2; 2008 (20)-3; 2008 (20)-4; 2009 (3)-2; 2009 (3)-3; 2009 (5)-3; 2009 (5)-6; 2009 (12)-1; 2009 (12)-2; 2009 (12)-3; 2009 (12)-4; 2009 (14); 2009 (15); 2009 (18)-1; 2009 (18)-2; 2009 (18)-3; 2009 (18)-4; 2009 (19); 2009 (21)-1; 2009 (21)-2; 2009 (21)-3; 2009 (21)-4; 2009 (21)-5; 2009 (21)-6; 2009.5 (7)-6; 2010 (8); 2012 (1); 2012 (3); 2013 (4); 2013.1 (2)-1; 2013.1 (2)-2; 2013.1 (2)-3; 2013.1 (2)-4; 2013.1 (3); 2013.1 (4); 2013.1 (5); 2013.1 (6)-1; 2013.1 (6)-2; 2013.1 (6)-3; 2013.1 (7); 2013.2 (1); 2013.2 (2)-1; 2013.2 (2)-2; 2013.2 (2)-3; 2013.2 (2)-4; 2013.2 (2)-5; 2013.2 (2)-10; 2013.2 (2)-11; 2013.2 (2)-12; 2013.3 (2); 2013.3 (3)-1; 2013.3 (3)-2; 2013.3 (3)-3; 2013.3 (3)-4; 2013.4 (1); 2013.4 (2)-1; 2013.4 (2)-2; 2013.4 (2)-3; 2013.4 (2)-4; 2013.4 (2)-5; 2013.4 (2)-6; 2013.4 (2)-7; 2013.4 (3)-1; 2013.4 (3)-2; 2013.4 (3)-3; 2013.4 (3)-4; 2013.4 (3)-5; 2013.4 (4)-1; 2013.4 (4)-2; 2013.5 (1); 2013.5 (2)-1; 2013.5 (2)-2; 2013.5 (2)-3; 2013.5 (2)-4; 2013.5 (2)-5; 2013.5 (3)-1; 2013.5 (3)-2) 2013.5 (3)-3; 2013.5 (3)-4; 2013.5 (3)-5; 2013.5 (4)-1; 2013.5 (4)-2; 2013.5 (4)-3; 2013.6 (1)-1; 2013.6 (1)-2; 2013.6 (1)-3; 2013.6 (2); 2013.6 (3)-1; 2013.6 (3)-2; 2013.6 (3)-3; 2013.6 (3)-4; 2013.6 (3)-5; 2013.6 (4)-1; 2013.6 (4)-2; 2013.6 (4)-3; 2013.6 (4)-4; 2013.6 (5)-1; 2013.6 (5)-2; 2013.6 (6)-1; 2013.6 (6)-2; 2013.6 (6)-3; 2013.6 (6)-4; 2013.6 (7); 2013.6 (8)-1; 2013.6 (9)-1; 2013.6 (9)-2; 2013.6 (9)-3; 2013.7 (1)-1; 2013.7 (1)-2; 2013.7 (2); 2013.7 (3)-1; 2013.7

(3)-2; 2014 (7); 2016 (6); 2016 (7)-1; 2016 (7)-2; 2016 (7)-3; 2016 (7)-4; 2016 (12); 2016 (13)-1; 2017 (5); 2018 (2); 2021 (1); 2022; 2023 (2)-1; 2023 (2)-2; 2023 (2)-3; 2023 (5)-1; 2023 (5)-2; 2023 (5)-3; 2023 (5)-4; 2023 (5)-5; 2023 (5)-6; 2023 (5)-7; 2023 (5)-8; 2023 (6)-1; 2023 (6)-2; 2023 (6)-3; 2023 (6)-4; 2023 (6)-5; 2023 (7)-1; 2023 (7)-2; 2023 (7)-3; 2023 (7)-4; 2023 (7)-5; 2023 (7)-6; 2023 (7)-7; 2023 (7)-8; 2023 (8)-1; 2023 (8)-2; 2023 (8)-3; 2023 (8)-4; 2023 (9)-1; 2023 (9)-2; 2023 (9)-3; 2023 (9)-4; 2023 (9)-5; 2023 (9)-6; 2023 (9)-7; 2023 (9)-8; 2023 (9)-9; 2023 (10)-1; 2023 (10)-2; 2023 (10)-3; 2023 (10)-4; 2023 (10)-5; 2023 (10)-6; 2023 (10)-7; 2023 (10)-8; 2023 (11)-1; 2023 (11)-2; 2023 (11)-3; 2023 (11)-4; 2023 (11)-5; 2023 (11)-6; 2023 (11)-7; 2023 (11)-8; 2023 (12)-1; 2023 (12)-2; 2023 (12)-3; 2023 (13); 2023 (14)-1; 2023 (14)-2; 2023 (14)-3; 2023 (14)-4; 2023 (14)-5; 2024; 2025 (1)-1; 2025 (1)-2; 2025 (1)-3; 2025 (1)-4; 2025 (2)-1; 2025 (2)-2; 2025 (2)-3; 2025 (3)-1; 2025 (3)-2; 2025 (3)-3; 2025 (3)-4; 2025 (4)-1; 2025 (4)-2; 2025 (4)-3; 2025 (4)-4; 2025 (4)-5; 2025 (5); 2027-1; 2027-2; 2028 (1)-1; 2028 (1)-2; 2028 (2)-1; 2028 (2)-2; 2028 (2)-3; 2028 (2)-4; 2031 (28); 2036.1 (1); 2037 (1); 2037 (2); 2038 (2); 2040 (4); 2042 (5); 2044; 2045 (3); 2050 (2); 2050 (4); 2053 (3); 2053 (4); 2061; 2065 (1); 2065 (6); 2065 (7); 2092 (1)-1; 2092 (1)-5; 2092 (7)-3; 2092 (11); 2093.1-1; 2093.1-2; 2093.1-4; 2093.2-1; 2093.2-2; 2093.2-3; 2093.2-5; 2093.3-3; 2093.4-4; 2093.4-5; 2093.4-6; 2097.1 (1); 2097.1 (2); 2097.1 (3); 2097.2 (1); 2097.2 (2); 2097.2 (3); 2097.2 (5); and 2097.2 (6).

Copies of this Notice and the proposed rule and rule repealers are available and may be obtained by contacting Mr. Busacker.

State of Minnesota

September 30, 1981

Clyde E. Allen, Jr.
Commissioner of Revenue

STATE OF MINNESOTA

DEPARTMENT OF REVENUE

In the Matter of the Proposed Adoption of a Rule of the Department of Revenue Concerning Incorporation by Reference of the Internal Revenue Code. (13 MCAR Section 1.6102) Repealing Numerous Income Tax Rules.

CERTIFICATE OF COMPLETENESS AND ACCURACY

I hereby certify that the attached 15 sheets constitute the complete list of persons, associations and other interested groups who, as of 8:00 o'clock A.M., this 7th day of October, 1981, have requested, pursuant to Minn. Stat. Section 15.0412, subd. 4, that their names be placed on file with the Department of Revenue for the purpose of receiving notice of public hearing on proposed rules on the subject captioned above.

STATE OF MINNESOTA
CLYDE E. ALLEN, JR.
COMMISSIONER OF REVENUE

By Dorothy A. McClung
Dorothy McClung, Attorney
Commissioner's Staff

STATE OF MINNESOTA

DEPARTMENT OF REVENUE

INCOME TAX DIVISION

IN THE MATTER OF the Proposed Adoption of a Rule of the Department of Revenue Concerning Incorporation by Reference of the Internal Revenue Code. (13 MCAR Section 1.6102) Repealing Numerous Income Tax Rules.

AFFIDAVIT

Mary Lacho, being first duly sworn, deposes and says:

That on the 13th day of October, 1981, at the City of St. Paul, County of Ramsey, State of Minnesota, she served the Notice of Hearing in the matter of the proposed adoption of a rule concerning incorporation by reference of the Internal Revenue Code by depositing in the United States mail, or in the State of Minnesota interoffice mail service where appropriate, at the City of St. Paul, a true and correct copy of the Notice, properly enveloped, with postage prepaid, to all persons and associations at the address listed on the attached list.

Mary Lacho

Subscribed and sworn to before me this 13th day of October, 19 81.

Beverly Wilbur

BEVERLY WILBUR
NOTARY PUBLIC — MINNESOTA
RAMSEY COUNTY
My Commission Expires Nov. 13, 1981

STATE OF MINNESOTA

DEPARTMENT OF REVENUE

In the Matter of the Proposed Adoption
of a Rule of the Department of Revenue
Concerning Incorporation by Reference
of the Internal Revenue Code.
(13 MCAR Section 1.6102.)
Repealing Numerous Income Tax Rules.

ORDER ADOPTING RULES

Notice of the Commissioner's intent to adopt the above-entitled rule and repeal numerous income tax rules without a public hearing was published in the State Register on October 19, 1981 and was sent by the United States mail to all persons on the list maintained by the agency pursuant to Minnesota Statutes section 15.0412, subdivision 4 on October 13, 1981. After affording interested and affected persons an opportunity to submit comments for 30 days after Notice, and receiving no written requests for a public hearing within the 30-day comment period, I have reviewed and considered the comments, and have determined the need for and reasonableness of the above-captioned rules. No amendments are proposed to the rule as it was printed in the State Register and no change is proposed in the list of rules proposed to be repealed as printed in the State Register.

NOW, THEREFORE, IT IS ORDERED that the rule identified as 13 MCAR section 1.6102 and the repeal of numerous income tax rules are adopted this 15th day of December, 1981 pursuant to authority vested in me by Minnesota Statutes section 290.52.

State of Minnesota

Clyde E. Allen, Jr.
Commissioner of Revenue