

Minnesota Attorney General: Administrative Rules Proceedings

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Version 3
August 20, 2018

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

STATE OF MINNESOTA
DEPT. OF REVENUE
RECEIVED
APR 8 1983
ATTORNEY GENERAL'S OFFICE

April 5, 1983

Office of Attorney General
4th Floor, State Office Building
St. Paul, Minnesota 55155

Re: Review of the Matter of the Proposed Repeal of Numerous Income Tax Rules of the Department of Revenue.

Dear Sir or Madam:

In accordance with Minnesota Statutes, Section 14.26 and 1 MCAR Section 1.203, the following documents are enclosed for your review:

1. Rule Repealer as Adopted (original and three copies). There were no changes in the rules as originally published.

2. Order Adopting (two copies).

3. Notice of Intent to Solicit Outside Opinion.

4. Order for Notice of Intent to Repeal Numerous Income Tax Rules Without Public Hearing.

5. Notice of Intent to Repeal Numerous Income Tax Rules Without Public Hearing.

6. Affidavit of Mailing (Notice of Intent to Repeal Numerous Income Tax Rules Without a Public Hearing).

7. Certificate of Completeness and Accuracy (Mailing List Certificate).

8. Copy of the February 14, 1983 State Register in which the rules were published.

9. Statement of Need and Reasonableness.

10. Certificate of Compliance with Rulemaking Procedure.

Please contact the undersigned if there are any questions.

Sincerely,

D. M. Florence

D. M. Florence, Attorney
Income Tax Division

DMF/ml

Enclosures

Our File No. 904

RULE REVIEW CHECKLIST

DATE RULE RECEIVED 4-8-83
DATE FOR REVIEW 4-18-83
DATE DUE 4-22-83

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 4/11/83
disapproved _____

_____ Rule as Adopted

___✓___ Rule as Proposed

___✓___ Order Adopting 4.5.83 Date

___✓___ Notice of Intent to Solicit Outside Opinion SR 1.29.79 SR 7.6.81

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

___N/A___ Certificate of Board's Authorizing Resolution

___✓___ Notice of rulemaking
✓ Sufficiency

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

___✓___ Mailing list Certificate

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

___N/A___ Hearing Examiner's Report

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

_____ Agency's Findings of Fact — no changes

_____ LCRAR Report or agency Affidavit

_____ 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

___N/A___ Affidavit of Mailing Notice of Submission to Attorney General

___✓___ Notice of Submission to the Attorney General

SF-00006-02

STATE OF MINNESOTA

DEPARTMENT ATTORNEY GENERAL

Office Memorandum

TO : Arthur C. Roemer, Commissioner of Revenue DATE: April 20, 1983

Attn: D. M. FLORENCE
Income Tax Attorney

FROM : LARRY D. STARNS LDS PHONE: 297-3493
Special Assistant
Attorney General

SUBJECT: In the Matter of the Proposed Repeal of Numerous Income Tax Rules of the Department of Revenue

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;

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.
LDS/ls

cc: Ms. Kathy Burek
Mr. Duane Harves

Department of Revenue

Income Tax Division

Adopted Repeal of Numerous Income Tax Rules of the Department of Revenue

Rules as Adopted

Repealer. Income tax rules 2002; 2007(1); 2007.1(1); 2008(25); 2009(2)16; 2009(3)-1; 2009(5)-4; 2009(5)-5; 2009(5)-8; 2009(6)-5; 2009(7)(B)(a); 2009(10); 2009(16); 2009(17); 2009.5(1); 2009.5(2); 2009.5(3); 2009.5(4); 2010(6); 2010(7); 2013(1); 2013(2); 2013(5)-1; 2013(5)-2; 2013(5)-6; 2013(10); 2013.1(1); 2013.2(2)-6; 2013.2(2)-7; 2013.2(2)-8; 2013.2(2)-9; 2013.3(1)-1; 2013.3(1)-2; 2013.6(8)-2; 2014; 2014(1); 2014(2); 2014(3); 2014(5); 2014(6); 2014(8); 2016(1); 2016(3); 2016(4); 2016(5); 2016(8)-1; 2016(9); 2016(14); 2017(1); 2017(4); 2021(4); 2026(1); 2026(2); 2026(3); 2028.1(1); 2028.1(2); 2028.1(3); 2028.1(4); 2028.1(5); 2028.1(7); 2029; 2031(1); 2031(4); 2031(6); 2031(7); 2031(8); 2031(9); 2031(10); 2031(11); 2031(12); 2031(13)-1; 2031(13)-2; 2031(14); 2031(15)-1; 2031(15)-2; 2031(16); 2031(17); 2031(18); 2031(19); 2031(20); 2031(21); 2031(22); 2031(23); 2031(24); 2031(25); 2031(26); 2032(1); 2032(2); 2033; 2034(2); 2034(3); 2036.1(2); 2040(1); 2040(2); 2040(3); 2041(2); 2042(1); 2042(6); 2045(1); 2045(4); 2049; 2050(1); 2052(1); 2053(1); 2053(2); 2053(6); 2056; 2057; 2065(2); 2065(3); 2065(4); 2065(5); 2065(8); 2092(4); 2092(5)-1; 2092(5)-2; 2092(5)-3; 2092(5)-4; 2092(6); 2093(5); 2093(10)-1; 2093.3-1; 2093.3-2; 2093.4-1; and 2093.4-3 of the Department of Revenue are repealed.

APPROVED AS TO LEGALITY

April 20, 1983

HUBERT H. HUMPHREY, III
ATTORNEY GENERAL

BY _____
SPECIAL ASSISTANT ATTORNEY GENERAL

STATE OF MINNESOTA
DEPARTMENT OF STATE
FILED
APR 21 1983
Joan Anderson Growe
Secretary of State

10:25 AM

Rules as Proposed (all new material)

Repealer. Income tax rules 2002; 2007(1); 2007.1(1); 2008(25); 2009(2)16; 2009(3)-1; 2009(5)-4; 2009(5)-5; 2009(5)-8; 2009(6)-5; 2009(7)(B)(a); 2009(10); 2009(16); 2009(17); 2009.5(1); 2009.5(2); 2009.5(3); 2009.5(4); 2010(6); 2010(7); 2013(1); 2013(2); 2013(5)-1; 2013(5)-2; 2013(5)-6; 2013(10); 2013.1(1); 2013.2(2)-6; 2013.2(2)-7; 2013.2(2)-8; 2013.2(2)-9; 2013.3(1)-1; 2013.3(1)-2; 2013.6(8)-2; 2014; 2014(1); 2014(2); 2014(3); 2014(5); 2014(6); 2014(8); 2016(1); 2016(3); 2016(4); 2016(5); 2016(8)-1; 2016(9); 2016(14); 2017(1); 2017(4); 2021(4); 2026(1); 2026(2); 2026(3); 2028.1(1); 2028.1(2); 2028.1(3); 2028.1(4); 2028.1(5); 2028.1(7); 2029; 2031(1); 2031(4); 2031(6); 2031(7); 2031(8); 2031(9); 2031(10); 2031(11); 2031(12); 2031(13)-1; 2031(13)-2; 2031(14); 2031(15)-1; 2031(15)-2; 2031(16); 2031(17); 2031(18); 2031(19); 2031(20); 2031(21); 2031(22); 2031(23); 2031(24); 2031(25); 2031(26); 2032(1); 2032(2); 2033; 2034(2); 2034(3); 2036.1(2); 2040(1); 2040(2); 2040(3); 2041(2); 2042(1); 2042(6); 2045(1); 2045(4); 2049; 2050(1); 2052(1); 2053(1); 2053(2); 2053(6); 2056; 2057; 2065(2); 2065(3); 2065(4); 2065(5); 2065(8); 2092(4); 2092(5)-1; 2092(5)-2; 2092(5)-3; 2092(5)-4; 2092(6); 2093(5); 2093(10)-1; 2093.3-1; 2093.3-2; 2093.4-1; and 2093.4-3 of the Department of Revenue are repealed.

APPROVED IN THE REVISOR OF STATUTES OFFICE BY:

OFFICE OF THE REVISOR OF STATUTES

Proposed Rule

RD301

Agency: Department of Revenue

Division: Income Tax Division

Agency Contact: Dale Busacker

Rule Numbers:

Repealer. Income tax rules 2002; 2007(1); 2007.1(1); 2008(25); 2009(2)16; 2009(3)-1; 2009(5)-4; 2009(5)-5; 2009(5)-8; 2009(6)-5; 2009(7)(B)(a); 2009(10); 2009(16); 2009(17); 2009.5(1); 2009.5(2); 2009.5(3); 2009.5(4); 2010(6); 2010(7); 2013(1); 2013(2); 2013(5)-1; 2013(5)-2; 2013(5)-6; 2013(10); 2013.1(1); 2013.2(2)-6; 2013.2(2)-7; 2013.2(2)-8; 2013.2(2)-9; 2013.3(1)-1; 2013.3(1)-2; 2013.6(8)-2; 2014; 2014(1); 2014(2); 2014(3); 2014(5); 2014(6); 2014(8);.2016(1); 2016(3); 2016(4); 2016(5); 2016(8)-1; 2016(9); 2016(14); 2017(1); 2017(4); 2021(4); 2026(1); 2026(2); 2026(3); 2028.1(1); 2028.1(2); 2028.1(3); 2028.1(4); 2028.1(5); 2028.1(7); 2029; 2031(1); 2031(4); 2031(6); 2031(7); 2031(8); 2031(9); 2031(10); 2031(11); 2031(12); 2031(13)-1; 2031(13)-2; 2031(14); 2031(15)-1; 2031(15)-2; 2031(16); 2031(17); 2031(18); 2031(19); 2031(20); 2031(21); 2031(22); 2031(23); 2031(24); 2031(25); 2031(26); 2032(1); 2032(2); 2033; 2034(2); 2034(3); 2036.1(2); 2040(1); 2040(2); 2040(3); 2041(2); 2042(1); 2042(6); 2045(1); 2045(4); 2049; 2050(1); 2052(1); 2053(1); 2053(2); 2053(6); 2056; 2057; 2065(2); 2065(3); 2065(4); 2065(5); 2065(8); 2092(4); 2092(5)-1; 2092(5)-2; 2092(5)-3; 2092(5)-4; 2092(6); 2093(5); 2093(10)-1; 2093.3-1; 2093.3-2; 2093.4-1; and 2093.4-3.

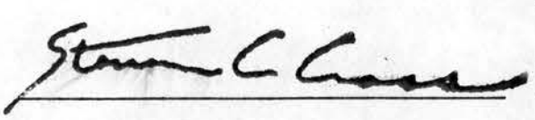
Title: Revenue; income tax; obsolete rules

Type of Rules: Permanent

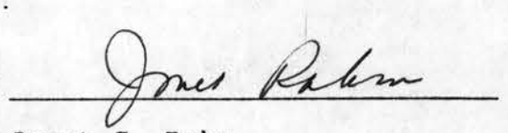
Incorporations by Reference: None

Duplication of Statutory Language: None

The attached rules are approved as to form.



Steven C. Cross
Revisor of Statutes



Janet C. Rahm
Assistant Revisor
Phone: 296-0952
Date: January 19, 1983

STATE OF MINNESOTA

DEPARTMENT OF REVENUE

IN THE MATTER OF THE PROPOSED REPEAL	ORDER
OF NUMEROUS INCOME TAX RULES OF THE	REPEALING
DEPARTMENT OF REVENUE	RULES

Notice of the Commissioner's intent to repeal numerous income tax rules without a public hearing was published in the State Register on February 14, 1983 and was sent by the United States mail to all persons on the list maintained by the agency pursuant to Minnesota Statutes, Section 14.14, subdivision 1, on February 9, 1983. 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 determined the need for and reasonableness of the above-captioned rule repealer. No amendments are proposed to the rule repealer 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 repeal of numerous income tax rules are adopted this 5th day of April, 1983 pursuant to authority vested in me by Minnesota Statutes, Section 290.52.

State of Minnesota

Arthur C. Roemer

ARTHUR C. ROEMER
Commissioner of Revenue

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

INCOME TAX DIVISION

In the Matter of the Proposed
Repeal of Numerous Income Tax Rules
of the Department of Revenue

Order for Notice of
Intent to Repeal Rules
Without Public Hearing

It is ordered this 28th day of January, 1983, that Notice of Intent to Repeal Rules Without 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

Arthur C. Roemer

Arthur C. Roemer
Commissioner of Revenue

STATE OF MINNESOTA

DEPARTMENT OF REVENUE

INCOME TAX DIVISION

In the Matter of the Proposed
Repeal of Numerous Income Tax Rules
of the Department of Revenue

Notice of Intent
to Repeal Rules Without
a Public Hearing

Notice is hereby given that the Department of Revenue proposes to repeal numerous existing income tax rules without a public hearing. The commissioner of revenue has determined that the proposed repeal of these rules will be non-controversial in nature and has elected to follow the procedures set forth in Minnesota Statutes, Sections 14.21 to 14.28.

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, Sections 14.13 to 14.20.

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

D. M. Florence
Attorney, Income Tax Division
Minnesota Department of Revenue
Centennial Office Building
St. Paul, Minnesota 55145
(612) 296-3439

Authority for the 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 rule repealers and identifies the data and information relied upon, to support the proposed rule repealers, has been prepared and is available from D. M. Florence upon request.

Upon adoption of the final rules without public hearing, the proposed rule repealers, this Notice, the Statement of Need and Reasonableness, all written comments received, and the final 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 repealers, as proposed for adoption, should submit a written statement of such request to D. M. Florence.

Rules 2002; 2007(1); 2007.1(1); 2008(25); 2009(2)16; 2009(3)-1; 2009(5)-4; 2009(5)-5; 2009(5)-8; 2009(6)-5; 2009(7)(B)(a); 2009(10); 2009(16); 2009(17); 2009.5(1); 2009.5(2); 2009.5(3); 2009.5(4); 2010(6); 2010(7); 2013(1); 2013(2); 2013(5)-1; 2013(5)-2; 2013(5)-6; 2013(10); 2013.1(1); 2013.2(2)-6; 2013.2(2)-7; 2013.2(2)-8; 2013.2(2)-9; 2013.3(1)-1; 2013.3(1)-2; 2013.6(8)-2; 2014; 2014(1); 2014(2); 2014(3); 2014(5); 2014(6); 2014(8); 2016(1); 2016(3); 2016(4); 2016(5); 2016(8)-1; 2016(9); 2016(14); 2017(1); 2017(4); 2021(4); 2026(1); 2026(2); 2026(3); 2028.1(1); 2028.1(2); 2028.1(3); 2028.1(4); 2028.1(5); 2028.1(7); 2029; 2031(1); 2031(4); 2031(6); 2031(7); 2031(8); 2031(9); 2031(10); 2031(11); 2031(12); 2031(13)-1; 2031(13)-2; 2031(14); 2031(15)-1; 2031(15)-2; 2031(16); 2031(17); 2031(18); 2031(19); 2031(20); 2031(21); 2031(22); 2031(23); 2031(24); 2031(25); 2031(26); 2032(1); 2032(2); 2033; 2034(2); 2034(3); 2036.1(2); 2040(1); 2040(2); 2040(3); 2041(2); 2042(1); 2042(6); 2045(1); 2045(4); 2049; 2050(1); 2052(1); 2053(1); 2053(2); 2053(6); 2056; 2057; 2065(2); 2065(3); 2054(4); 2065(5); 2065(8); 2092(4); 2092(5)-1; 2092(5)-2; 2092(5)-3; 2092(5)-4; 2092(6); 2093(5); 2093(10)-1; 2093.3-1; 2093.3-2; 2093.4-1; 2093.4-3.

Copies of this notice and the proposed rule repealers are available and may be obtained by contacting D. M. Florence.

January 28, 1983

State of Minnesota

Arthur C Roemer

Arthur C. Roemer
Commissioner of Revenue

STATE OF MINNESOTA

DEPARTMENT OF REVENUE

INCOME TAX DIVISION

IN THE MATTER of the Proposed
Repeal of Numerous Income Tax Rules
of the Department of Revenue

AFFIDAVIT

D. M. Florence, being first duly sworn, deposes and says:

That on the 4th day of February, 1983 at the City of St. Paul, County of Ramsey, State of Minnesota, she personally received the list of persons, associations and other interested groups who had registered with the Department of Revenue for the purpose of receiving notice of public hearing on proposed rules. A copy of this list is attached.

D. M. Florence

Subscribed and sworn to before me

this 9th day of February, 1983

James H. Marrinan, Jr.

James H. Marrinan, Jr.
NOTARY PUBLIC - MINNESOTA
RAMSEY COUNTY
My commission expires Apr. 24, 1986

STATE OF MINNESOTA

DEPARTMENT OF REVENUE

INCOME TAX DIVISION

IN THE MATTER of the Proposed
Repeal of Numerous Income Tax Rules
of the Department of Revenue

AFFIDAVIT

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

That on the 9th day of February, 1983, at the City of St. Paul, County of Ramsey, State of Minnesota, she served the Notice of Hearing in the matter of the proposed repeal of numerous income tax rules of the Department of Revenue 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 obtained from Dale Busacker dated November 19, 1982.

Mary Lacho

Subscribed and sworn to before me this
9th day of February, 1983.

James H. Marrinan Jr.

James H. Marrinan, Jr.
NOTARY PUBLIC — MINNESOTA
RAMSEY COUNTY
My commission expires Apr. 24, 1986

MAILING LIST FOR OFFICIAL NOTICE OF AGENCY RULEMAKING #1

Advocate for the Blind
1821 University Avenue, Rm. 389S
St. Paul, MN 55104

Mr. Bruce Akerman
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Minneapolis, MN 55402

Allard & Schwanke
Licensed Public Accountants
202 Ironwood Square
300 Third Avenue Southeast
Rochester, MN 55901

American Legion Club
Box 183
Hill City, MN 55748

Anderson & Peterson, LPAs
Dodge Professional Building
Moose Lake, MN 55767

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Minneapolis, MN 55441

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Box 2924
Fargo, ND 58108

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Certified Public Accountants
1068 South Lake St.
Forest Lake, MN 55025

Anderson, Keszler & Associates
Accountants and Auditors
1202 23rd Street So., Box 2924
Fargo, ND 58108

Arrowhead Accounting Service
Box 240
Coleraine, MN 55722

Arsenal Sand & Gravel Co., Inc.
P. O. Box 12707
New Brighton, MN 55112

Arthur Treacher's Fish & Chips, Inc.
5501 Tabor Road
Philadelphia, PA 19120
Attn: J. A. Altomare

Association of MN Counties
2305 Ford Parkway
St. Paul, MN 55116
Attn: James C. Shipman
Executive Director

Ausmus Furniture & Carpet
Hinckley,
MN 55037

Auto-Soler Co.
5101 Fulton Industrial Blvd. SW
Atlanta, GA 30336
Attn: H. Ensign, General Accountant

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Faribault, MN 55021

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306 Minnesota Federal Bldg.
607 Marquette Avenue
Minneapolis, MN 55402

George R. Ballenger, Finance Dir.
City of Apple Valley
14200 Cedar Avenue South
Apple Valley, MN 55124

Bankers Service Company
1918 W. County Rd. C.
Roseville, MN 55113
Attn: Glenn Thomasen

Bauer Built, Inc.
P. O. Box 248
Durand, WI 54736
Attn: Calvin Jacks, Jr.
Operations Manager

Bemidji Area Chamber of Commerce
P. O. Box 806
Bemidji, MN 56601
Attn: Bookkeeper

T. A. Bengtson
Rural Route 2, Box 90
Waterville, MN 56096

L. T. Bensen & Associates
5315 France Avenue North
Minneapolis, MN 55429

Benson Tax Service
3109 Bloomington Ave. S.
Minneapolis, MN 55407
Attn: Peter J. Benson

Benusa T.V. & Appliance, Inc.
109 7th Avenue South
St. Cloud, MN 56301

Best & Flanagan
4040 IDS Center
Minneapolis, MN 55402
Attn: James C. Diracles

Lyle L. Boehlke
Boehlke & Son, Inc.
Box 86
Buffalo Lake, MN 55314

Oscar J. Boldt Construction Co.
P. O. Box 419
Appleton, WI 54912
Attn: Kathy L. Baumann

Borowicz, Holmgren, Loberg & Co.
Certified Public Accountants
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Burnsville, MN 55337

Boulay, Heutmaker, Zibell & Co.
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3M Center - 220 - 13W
St. Paul, MN 55144

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Attn: Don Hoekstra, Accts. Mgr.

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540 Shelard Plaza North
300 South County Road 18
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Carlisle Accounting Service
14645 Cameo Avenue
Rosemount, MN 55068

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10601 Olson Memorial Highway
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Worldway Postal Center
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and Pacific Railroad Comapny
516 W. Jackson Blvd.
Chicago, IL 60608
Attn: Manager-Tax Accounting

Christian Preparation Network
P. O. Box 628
Grand Rapids, MN 55744
Attn: Dominick Fenovese, Ed/Pub

Commercial Tally, Inc.
E K Williams & Co.
WestGate Mall
St. Cloud, MN 56301

Computer Techniques Inc.
7801 East Bush Lake Road
Minneapolis, MN 55435
Attn: Office Manager

Concrete Sectional Culvert Company
P. O. Box 1429
Fargo, ND 58102

Corp. Law Dept.
The St. Paul Co., Inc.
385 Washington Street
St. Paul, MN 55102
Attn: Claudia Smith

Corporate Tax Division/3M
Attention: W. R. Spangler
Director of Tax Compliance
P. O. Box 33441
St. Paul, MN 55133

County Flower Shop
Audrey Van Klompenburg
Route 3, Box 218
Montevideo, MN 56265

Country Furniture
D. J. Meyer Inc.
Lake Park, MN 56554

Crest Electronics
Simon at Third
Dassel, MN 55325
Attn: Carol A. Chap, Office Manager

Custom Printing, Inc.
P. O. Box 1010
1913 2nd Street S.W.
Rochester, MN 55901

Dacotah Paper Co.
1401 - 5th Avenue North
P. O. Box 2727
Fargo, ND 58108

Dan Blank Accounting
213 N. 1st Street
P. O. Box 530
Montevideo, MN 56265

Dayton's
700 on the Mall
Minneapolis, MN 55402
Attn: J.E. Wahl, Property Accounting

Dayton's - Advertising
700 Nicollet Mall
Minneapolis, MN 55402
Attn: Mr. Edward Hannasch

DDD Motel Corporation
111 Range Street
North Mankato, MN 56001
Attn: Shirley Miller, Bookkeeper

Dean's Towing & Auto Parks
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Brainerd, MN 56401

H. LeRoy DeBoom
3945 Zarthan Avenue
St. Louis Park, MN 55416

Lorraine DeMill
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2836 Colfax Avenue South
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119 North 4th Street
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Attn: Lois Mann, Bookkeeper

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Attn: K. D. Olstad

Dome Pipeline Corporation
P. O. Box 200
Calgary, Alberta
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& Halladay
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Minneapolis, MN 55402
Attn: Philip M. Chen

Drug Fair, Inc.-Star Drug-Witte Drug
Industrial Park Road
Iowa City, IA 52240

E.A.T. Inc.
K-Bob Cafe & Riverside Deli
109 South 5th Avenue
Princeton, MN 55371

E. I. du Pont de Nemours & Co.
State, Excise & Employment Taxes Sec.
Room 1346 Farmers Bank Bldg.
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Mary Lou Eltgroth
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Luverne, MN 56156

Ernst & Whinney
1400 Pillsbury Center
Minneapolis, MN 55402

Ernst & Whinney
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Attn: Anthony M. Schelonka

FAB Pipe, Inc.
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Shakopee, MN 55379

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IA 51347

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Attn: Tax Department
Account No. 8665376

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Glencoe, MN 55336

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Gildner Stores, Inc.
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Mason City, IA 50401

Goering Fire Suppression, Inc.
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Sheboygan, WI 53081
Attn: L. H. Volz

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407 - 2nd Street N.W.
East Grand Forks, MN 56721

Holcomb, Knudson & Co.
P. O. Box 1043
Grand Forks, ND 58201
Attn: Gerald C. Knudson

Honeywell Inc.
Honeywell Plaza, MN 12-4184
Minneapolis, MN 55408
Attn: Robert H. Dillon
Director, Tax Admin.

Honeywell Inc.
Honeywell Plaza
Minneapolis, MN 55408
Attn: Mr. W. C. Viitala
Dir. of Public Affairs

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125-133 W. Bridge St.
Owatonna, MN 55060

Human Service Agency
Wright Co. Courthouse
Buffalo, MN 55313
Attn: Janice M. Devens, Director

INDEP. BANKERS OF MN
327 Plymouth Building
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Minneapolis, MN 55402
Attn: Norbert McCrady, Exec. V.P.

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Chicago, IL 60680

Inter-City Gas Corporation
Inter-City Gas Building
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Winnepeg Manitoba Canada
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International Business Machines Corp.
Armonk, NY 10504
Attention: J. J. Nash

International Research & Evaluation
Research Publication Division
21098 IRE Control Center
Eagan, MN 55121

Interstate Power Company
President
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Dubuque, IA 52001

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Barbara Johnson
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Johnson Engineering
Grandy, MN 55029

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Attn: Chris K. Johnson

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Public Accountant
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Perham, MN 56573

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Mankato, MN 56001
Attn: Linda Miller

Kelco Supply Company
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Minneapolis, MN 55404

Mr. Jay B. Kelly
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Kern, Paganski, Hirschfeld & Company
c/o Don Meyer
1400 St. Germain
St. Cloud, MN 56301

L. A. Klepperich
Space Center, Inc.
444 Lafayette Road
St. Paul, MN 55101

Maurice Klingsporn, CPA
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Zumbrota, MN 55992

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Minneapolis, MN 55404

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P. O. Box 288
Birmingham, MI 48012
Attn: Walter Meissner

Mr. George J. Kurvers
1010 London Road
St. Paul, MN 55118

Laclede Steel Company
Equitable Building
St. Louis, MO 63102
Attn. D. K. Shipley

Lake City Gas, Inc.
211 East Lyon Avenue
Lake City, MN 55041

Lake Superior Industrial Bureau
828 First National Bank Building
Duluth, MN 55802
Attention: Alfred E. France, President

Lakeland Federal Savings & Loan Ass'n.
P. O. Box 646
928 Lake Avenue
Detroit Lakes, MN 56501

LANCO Data Proc. Serv., Inc.
219 Little Canada Road
St. Paul, MN 55117
Attn: Harold R. Johnson

Land O'Lakes, Inc.
P. O. Box 116
Minneapolis, MN 55440
Attn: Tom Jordan, Tax Dept.

Lapp, Lazar, Laurie & Smith
1800 First Bank Place West
Minneapolis, MN 55402
Attn: Mr. John M. Gendler

LARSON, ALLEN, WEISHAIR & CO.
Certified Public Accountants
Shelard Tower, Ste. 1560
600 South Co. Rd. 18
Minneapolis, MN 55426
Attention: David A. Krahn, CPA

Robert Laude
Route 1
Lancaster, MN 56735

Leaders Distributing
1114 2nd Street S.W.
Wadena, MN 56482

Legis. Comm. to Review
Admin. Rules
Room 430, State Office Bldg.
St. Paul, MN 55155
Attn: Susan P. Robertson, Exec. Dir.

LeSueur Foundry Company, Inc.
650 - 25th Avenue S.E.
Minneapolis, MN 55414
Attn: Janet Labardee

Lindquist & Vennum
4200 IDS Center
80 South Eighth Street
Minneapolis, MN 55402
Attn: Eugene Keating

Lindquist & Vennum
4200 IDS Center
80 South 8th Street
Minneapolis, MN 55402
Attn: Mark E. Larson

Lockmasters Alarm & Safe Co.
2409 Chicago Avenue
Minneapolis, MN 55404
Attn: James A. Matesky

Louisiana Tax Service
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Buffalo, MN 55313

Lowy Enterprises, Inc.
1565 First Avenue N.W.
New Brighton, MN 55112

Lu's Bookkeeping Service
1527 Oxford Street
Worthington, MN 56187
Attn: Luella W. Gaiser

3M
3M Center, Tax Division
220-13W
St. Paul, MN 55144
Attn: G. F. Blissenbach, Income Tax Spec.

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Law Offices
1600 TCF Tower
121 South Eighth Street
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Attn: Mr. Thomas F. Dougherty

Marcus Construction Co., Inc.
Box 68
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Attn. Russ Serbus

Mark Management Company
5290 Villa Way
Edina, MN 55436
Attn: Sandra A. Mariotti
Director of Accounting

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Mason Shoe Mfg. Co.
Accounting Department
21 E. Grand Avenue
Chippewa Falls, WI 54729

The Master's Piano Shop, Inc.
1131 East 4th Street
Duluth, MN 55805

Maurices, Inc.
105 W. Superior Street
Duluth, MN 55802
Attn: John Kubow

McCough Construction Co., Inc.
2737 North Fairview Avenue
St. Paul, MN 55113
Attn. John A. Shea

W. B. Meier Co.
2505 E. County Road F
White Bear Lake, MN 55110
Attn: Donna M. Plan, Bookkeeper

John C. Merrill
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City Manager's Office
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Bloomington, MN 55431

Loren T. Meyer
Certified Public Accountant
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Mexican Foods of America, Inc.
720 South Colorado Blvd. #570
Denver, CO 80012
Attn: Mr. Pete Stroup

Midstate Restaurant Supply Co.
P. O. Box 88
Montevideo, MN 56265
Attn: Bookkeeper

Midwest Electric Products, Inc.
P. O. Box 910
Mankato, MN 56001
Attn: Mr. Gerald W. Poppe

Charles Miller
Accounting Services
215 W. Holmes
Detroit Lakes, MN 56501

Minneapolis Tribune
425 Portland Avenue
Minneapolis, MN 55488
Attn: Bob Franklin, City Editor

Minnesota Bankers Association
332 Baker Building
Minneapolis, MN 55402
Attn: John S. Jackson
General Counsel

MN Chapter of Associated Builders &
Contractors, Inc.
6300 Walker Street, Ste. 109
(Hwy 7 at Woodale)
Minneapolis, MN 55416
Attn: Donald E. Montgomery, Exec. Director

MN Citizens Action
3416 University Avenue S.E.
Minneapolis, MN 55414
Attention: Martha Ballou

MN Dept. of Economic Development
480 Cedar Street
St. Paul, MN 55101
Attn: Richard C. Buske

MN Dept. of Economic Development
480 Cedar Street
St. Paul, MN 55101
Attn: Kent E. Eklund, Commissioner

MN Dept. of Economic Development
480 Cedar Street
St. Paul, MN 55101
Attn: Charles Schaffer

MN Department of Economic Security
690 American Center Building
150 E. Kellogg Boulevard
St. Paul, MN 55101
Attn: F. James Rybak, PhD.

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Attn: Myron C. Martin
Tax Department

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B-12, Press Room
State Capitol
St. Paul, MN 55155
Attn: Jean Dawson, Editor

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Suite 400, Cap. Square Bldg.
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St. Paul, MN 55101
Attn: Mary Samoszuk
Admin. Asst. to Exec. Dir.

Minnesota Independent Retailers Assc.
P. O. Box 12892
New Brighton, MN 55112
Attn: Ken Wingard, Ex. Director

MN Manufactured Housing Assoc.
222 E Little Canada Rd, Ste. 222
Little Canada, MN 55117
Attn: John T. Farmer, Exec. Dir.

MN Motor Transport Assoc.
1821 University Avenue, Rm 134N
St. Paul, MN 55104
Attn: Mr. James N. Denn

Minn. Multi-Housing Ass'n.
3100 West Lake Street
Minneapolis, MN 55416
Attn: John G. Horner

Minnesota Petroleum Council
300 Northern Federal Building
St. Paul, MN 55102

Minnesota Power & Light Company
30 West Superior St.
Duluth, MN 55802
Attn: Bruce E. Gangnon
Manager - Taxes

MN Railroads Association
303 Hanover Building
480 Cedar Street
St. Paul, MN 55101
Attn: Gordon Forbes

MN Taxpayers Association
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St. Paul, MN 55101
Don G. Paterick
Attn: Executive Director

Minnesota Transport Services Association
1821 University Avenue (N310)
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Attn: Abe Rosenthal, Executive Vice President

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Attn: M. D. Olson, Controller

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NORTH STAR STEEL CO.
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1678 Red Rock Road
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Attn: R. A. Garvey
Vice President/General Manager

Northern Mining Equipment Co.
E. Highway 37, Box 6
Hibbing, MN 55746

Northern States Power Company
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Attn: Robert J. Dolan
Manager Property Tax

Northwestern Bell Co.
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Program Evaluation Division
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1818 Swift Drive
Oak Brook, IL 60521

John C. Ostdiek
17816 Suan Lane
Minnetonka, MN 55343

Otter Tail Power Co.
215 S. Cascade St.
Fergus Falls, MN 56537
Attn: Betty Coleman, Tax Accountant

Parts Service Company
1021 North Front Street
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Patchin Contracting
319 So. Dewey Street
Fairmont, MN 56031
Attn: H. W. Patchin

Patten Building Supply
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Monticello, MN 55362

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Attn: Terry Wightman, Controller

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Attn: L. H. Biegert, Partner

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Marita J. Peterson
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St. Paul, MN 55103

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Des Moines, IA 50308
Attn: Karen Benhart, Tax Manager

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202 N.W. 2
Pipestone, MN 56164

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Poly-Tech
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Attn: R. Jerry Alba
Planning Coordinator
State and Local Taxes

Prentice-Hall, Inc.
Englewood Cliffs, NJ 07632
Attn: Stephen L. Taylor

Proximity Controls, Inc.
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Fergus Falls, MN 56537

Professional Instruments Co.
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St. Paul, MN 55101
Attn: Joel A. Huser

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Minneapolis, MN 55408
Attn: Maurice L. Londer

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Corporate Tax Manager

Sylvester Brothers
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Cedar, MN 55011

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900 Pillsbury Center
Minneapolis, MN 55402
Attn: Mark Schneider

Touche Ross & Co.
900 Pillsbury Center
Minneapolis, MN 55402
Attn: Mark A. Sellner

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404 NE 2nd Avenue
Little Falls, MN 56345
Attention: Mark G. Sexton, Planner

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571 East Fourth Street
Winona, MN 55987
Attn: Don McNally

TRW Cinch Connectors
Electronic Components Div.
1501 Morse Avenue
Elk Grove Village, IL 60007
Attn: General Accounting Mgr.

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Gunflint Trail
Grand Marais, MN 55604

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Minneapolis, MN 55455
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Graduate Studies in Taxation

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Wolverton, MN 56594

Eleanor Ziesmer
Olivia, MN 56277

STATE OF MINNESOTA

DEPARTMENT OF REVENUE

INCOME TAX DIVISION

IN THE MATTER of the Proposed
Repeal of Numerous Income Tax Rules
of the Department of Revenue

AFFIDAVIT

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

That on the 9th day of February, 1983, at the City of St. Paul, County of Ramsey, State of Minnesota, she served the Notice of Hearing in the matter of the proposed repeal of numerous income tax rules of the Department of Revenue 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

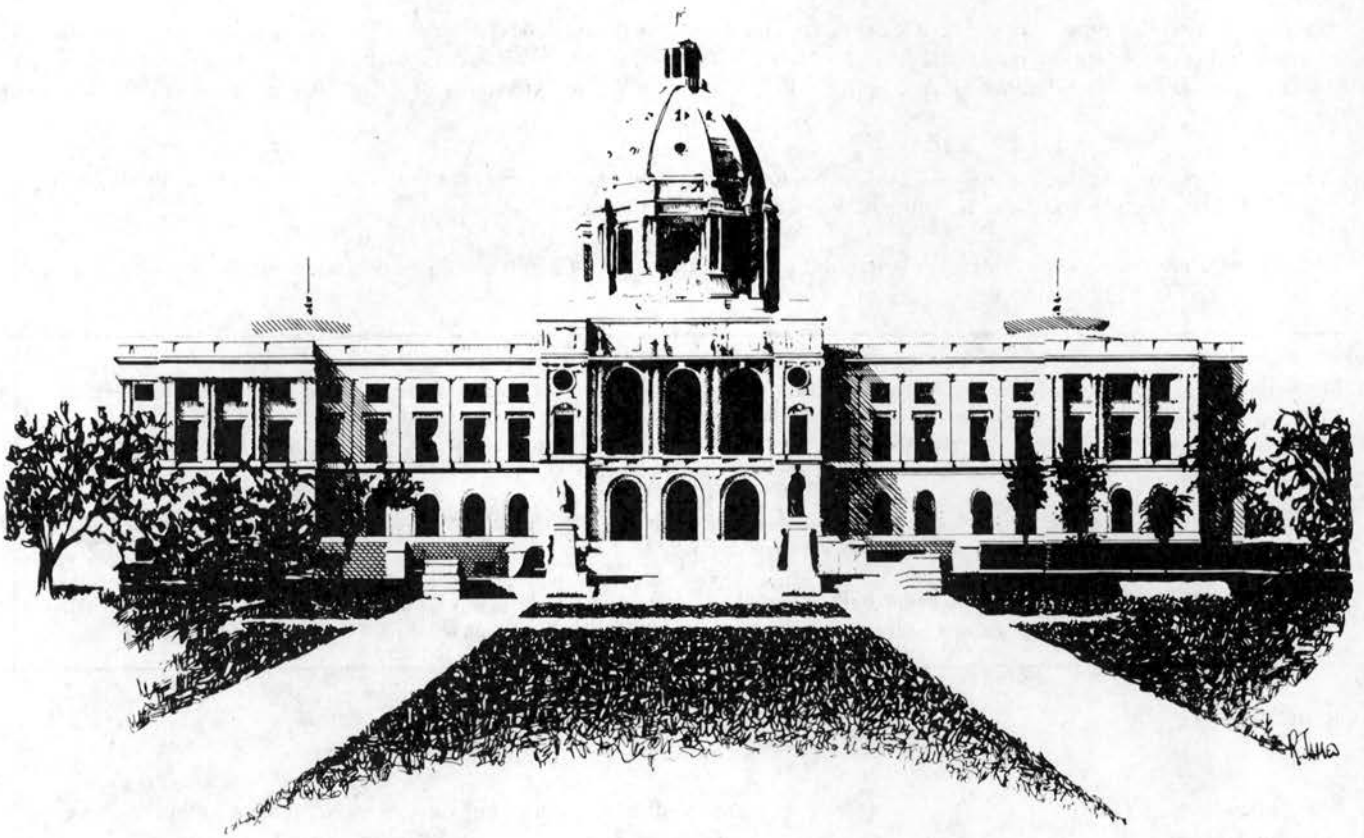
Subscribed and sworn to before me this
9th day of February, 1983.

James H. Marrinan Jr

James H. Marrinan, Jr.
NOTARY PUBLIC -- MINNESOTA
RAMSEY COUNTY
My commission expires Apr. 24, 1986

STATE REGISTER

STATE OF MINNESOTA



VOLUME 7, NUMBER 33

February 14, 1983

Pages 1165-1192

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 7		
34	Monday Feb 7	Friday Feb 11	Monday Feb 21
35	Friday Feb 11	Friday Feb 18	Monday Feb 28
36	Friday Feb 18	Monday Feb 28	Monday Mar 7
37	Monday Feb 28	Monday Mar 7	Monday Mar 14

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

**Notices of public hearings on proposed rules 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.

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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*.

Rudy Perpich
Governor

Sandra J. Hale
Commissioner
Department of Administration

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Director
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Public Documents Division

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Circulation Manager

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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* and filed with the Secretary of State before September 15, 1982, are published in the *Minnesota Code of Agency Rules 1982 Reprint*. ADOPTED RULES and ADOPTED AMENDMENTS TO EXISTING RULES filed after September 15, 1982, will be included in a new publication, *Minnesota Rules*, scheduled for publication in late summer 1983. In the MCAR AMENDMENT AND ADDITIONS listing below, the rules published in the *MCAR 1982 Reprint* are identified with an asterisk. Proposed and adopted TEMPORARY RULES appear in the *State Register* but are not published in the *1982 Reprint* 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.

Department of Commerce
Securities and Real Estate Division

Proposed Amendment of Rules SDiv 2117 and SDiv 2118 which Implement and Interpret the Provisions of Minn. Stat. § 80A.15, subdivisions 2(g), and 2(h) Governing Exempt Transactions; Correcting a Cross Reference in Rule SDiv 2021(c)(4) and Clarifying Rule SDiv 2034(a)

Notice of Intent to Amend Rules without a Public Hearing

Notice is hereby given that the Securities and Real Estate Division proposes to amend the above-entitled rules without a public hearing. The commissioner has determined that the proposed amendment of these rules will be noncontroversial in nature and has elected to follow the procedures set forth in Minnesota Statutes sections 14.21 to 14.28 (1982).

Persons interested in these amendments shall have 30 days to submit comments on the proposed amendments. The proposed amendments 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 amendments within the 30-day comment period, a public hearing will be held. In the event a public hearing is required, the agency will proceed according to the provisions of Minnesota Statutes sections 14.13 to 14.20 (1982).

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

Daniel W. Hardy
Assistant to the Commissioner
Securities and Real Estate Division
500 Metro Square Building
St. Paul, Minnesota 55101
Phone (612) 296-5689

Authority for the adoption of these rules is contained in Minnesota Statutes section 80A.25. 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 Mr. Hardy upon request.

Upon adoption of the final rules without a public hearing, the proposed amendments, 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 Mr. Hardy.

A copy of the proposed rules follows this notice.

Copies of this notice and the proposed rules are available and may be obtained by contacting Mr. Hardy.

January 27, 1983

Michael A. Hatch
Commissioner of Securities and Real Estate
Department of Commerce

Rules as Proposed

SDiv 2021.

(a) and (b) [Unchanged.]

(c) (1)-(3) [Unchanged.]

(4) When, upon proposal of merger and consolidation or other organic change, a depositor exercised his rights under ~~Minnesota Statutes, Sec. 301.40 (1971) or~~ Minnesota Statutes, ~~Sec. 301.44 (1971)~~ section 302A.471, ~~provided that~~ if, in the opinion of the commissioner, the proposed manner of sale of the escrowed shares does not tend to work fraud or inequity on other shareholders, present or proposed.

SDiv 2034 Commissions and Expenses.

(a) Selling expenses in connection with an offering of securities (whether such offering is sold entirely or partially within Minnesota) shall include underwriting discounts or commissions; the value of options or warrants excluding overallotment options to acquire securities granted or proposed to be granted in connection with the offering to an underwriter, or its partners, officers, directors or shareholders, or otherwise as such underwriter may lawfully direct; finder's fees paid or to be paid in connection with the offering, whether such fees are paid by the issuer or an affiliate of the issuer; the value of the difference between the fair value at the time of issuance and the price paid for securities of the issuer issued within two years prior to the offering or proposed to be issued to an underwriter or any of its partners, officers, directors or shareholders, to the extent such sales or issuances may be deemed by the Commissioner to have been in lieu of commissions, or material in the selection of an underwriter by the issuer, or otherwise directly or indirectly connected with the offering; and all other expenses directly or indirectly incurred in connection with the offering, including nonaccountable expenses of the underwriter, but excluding, however,

(1) attorney's fees for services in connection with the offer, sale and issuance of the securities and their qualification for offer and sale under applicable laws and regulations;

(2) charges of transfer agents, registrars, indenture trustees, escrow holders, depositaries, auditors, accountants, engineers, appraisers and other experts;

(3) cost of prospectuses, circulars and other documents required to comply with such laws and regulations;

(4) other expenses incurred in connection with such qualification and compliance with such laws and regulations;

(5) cost of authorizing and preparing the securities and documents relating thereto, including issue taxes and stamps~~; and~~.

Selling expenses shall at all times be reasonable, and, unless good cause for an exception is shown, shall not exceed the following percentages for the specified types of companies or securities based upon percentages of the aggregate offering price:

(aa) Finance, mortgage and related companies 10%

(bb) Bonds, notes, debentures and secured issuers 10%

(cc) Common stocks 15%

(dd) Preferred stocks and other stock senior to common stock 10%

(ee) Investment companies 10%

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.

(ff) REITS 10%

(gg) Investment contracts 10%

(b) and (c) [Unchanged.]

SDiv 2117

Clarification of the term "financial institution or institutional buyer." The ~~terms~~ term "financial institution or institutional buyer" contained in ~~Minn. Stat. §~~ Minnesota Statutes, section 80A.15, subdivision 2, clause (g) ~~(1978), as amended, include~~ includes but ~~are~~ is not limited to: (1) ~~any~~ a corporation with a class of equity securities registered under Section 12(g) of the Securities Exchange Act of 1934, as amended, and (2) ~~any single investor who purchases $100,000 or more of an issue with respect to such sale, provided the purchase is for cash and payment is made at the time of the sale, and (3) a Small Business Investment Company~~ a person who is an "accredited investor" within the meaning of *Federal Register*, volume 47, page 11262, to be codified as Code of Federal Regulations, title 17, section 230.501 (a).

SDiv 2118

(a) [Unchanged.]

(b) The limitation of 25 purchasers contained in Minnesota Statutes, section 80A.15, subdivision 2, clause (h) is waived in connection with any distribution resulting in sales to not more than 35 persons in this state in connection with any offering being made in compliance with rule ~~146 promulgated~~ 506 adopted by the Securities and Exchange Commission ~~[17 C.F.R. section 230.146]~~ *Federal Register*, volume 47, page 11266, to be codified as Code of Federal Regulations, title 17, section 230.506 or rules ~~promulgated~~ adopted under section 3(b) of the Securities Act of 1933, if ~~such~~ the offering is in compliance with ~~any such~~ these rules.

(c) The exemption contained in Minnesota Statutes, section 80A.15, subdivision 2, clause (h) is withdrawn for any security representing an interest in or formed for the purpose of investing in any oil and gas venture, or any partnership, joint venture, group or association formed principally for the purpose of exploring for oil and gas or developing oil and gas reserves unless ~~said~~ the security is sold in compliance with rule ~~146 promulgated~~ 506 adopted by the Securities and Exchange Commission~~. [17 C.F.R. section 230.146]~~ in *Federal Register*, volume 47, page 11266, to be codified as Code of Federal Regulations, title 17, section 230.506.

(d) The exemption contained in Minnesota Statutes, section 80A.15, subdivision 2, clause (h) is withdrawn for any security representing an interest in, or formed for the purpose of investing in, any animal breeding, animal feeding, animal leasing or similar venture, unless said security is sold in compliance with rule ~~146 promulgated~~ 506 adopted by the Securities and Exchange Commission ~~[17 C.F.R. Section 230.146]~~ in *Federal Register*, volume 47, page 11266, to be codified as Code of Federal Regulations, title 17, section 230.506.

(e)-(k) [Unchanged.]

(l) The following factors should be considered in determining whether offers and sales should be integrated for purposes of the exemptions contained in Minnesota Statutes, section 80A.15, subdivision 2, clause (h) and SDiv 2118; whether:

(1) the sales are part of the single plan of financing;

(2) the sales involve issuance of the same class of securities;

(3) the sales have been made at or about the same time;

(4) the same type of consideration is received; and

(5) the sales are made for the same general purposes.

Department of Revenue
Income Tax Division

Proposed Repeal of Numerous Income Tax Rules of the Department of Revenue

Notice of Intent to Repeal Rules without a Public Hearing

Notice is hereby given that the Department of Revenue proposes to repeal numerous existing income tax rules without a public hearing. The commissioner of revenue has determined that the proposed repeal of these rules will be noncontroversial in nature and has elected to follow the procedures set forth in Minnesota Statutes, Sections 14.21 to 14.28.

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, sections 14.13 to 14.20.

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

D. M. Florence
Attorney, Income Tax Division
Minnesota Department of Revenue
Centennial Office Building
St. Paul, Minnesota 55145
(612) 296-3439

Authority for the 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 rule repealers and identifies the data and information relied upon, to support the proposed rule repealers, has been prepared and is available from D. M. Florence upon request.

Upon adoption of the final rules without public hearing, the proposed rule repealers, this notice, the statement of need and reasonableness, all written comments received, and the final 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 repealers, as proposed for adoption, should submit a written statement of such request to D. M. Florence.

Copies of this notice and the proposed rule repealers are available and may be obtained by contacting D. M. Florence.

January 28, 1983

Arthur C. Roemer
Commissioner of Revenue

Rules as Proposed

Repealer. Income tax rules 2002; 2007(1); 2007.1(1); 2008(25); 2009(2)16; 2009(3)-1; 2009(5)-4; 2009(5)-5; 2009(5)-8) 2009(6)-5; 2009(7)(B)(a); 2009(10); 2009(16); 2009(17); 2009.5(1); 2009.5(2); 2009.5(3); 2009.5(4); 2010(6); 2010(7); 2013(1); 2013(2); 2013(5)-1; 2013(5)-2; 2013(5)-6; 2013(10); 2013.1(1); 2013.2(2)-6; 2013.2(2)-7; 2013.2(2)-8; 2013.2(2)-9; 2013.3(1)-1; 2013.3(1)-2; 2013.6(8)-2; 2014; 2014(1); 2014(2); 2014(3); 2014(5); 2014(6); 2014(8); 2016(1); 2016(3); 2016(4); 2016(5); 2016(8)-1; 2016(9); 2016(14); 2017(1); 2017(4); 2021(4); 2026(1); 2026(2); 2026(3); 2028.1(1); 2028.1(2); 2028.1(3); 2028.1(4); 2028.1(5); 2028.1(7); 2029; 2031(1); 2031(4); 2031(6); 2031(7); 2031(8); 2031(9); 2031(10); 2031(11); 2031(12); 2031(13)-1; 2031(13)-2) 2031(14); 2031(15)-1; 2031(15)-2; 2031(16); 2031(17); 2031(18); 2031(19); 2031(20); 2031(21); 2031(22); 2031(23); 2031(24); 2031(25); 2031(26); 2032(1); 2032(2); 2033; 2034(2); 2034(3); 2036.1(2); 2040(1); 2040(2); 2040(3); 2041(2); 2042(1); 2042(6); 2045(1); 2045(4); 2049; 2050(1); 2052(1); 2053(1); 2053(2); 2053(6); 2056; 2057; 2065(2); 2065(3); 2065(4); 2065(5); 2065(8); 2092(4); 2092(5)-1; 2092(5)-2; 2092(5)-3; 2092(5)-4; 2092(6); 2093(5); 2093(10)-1; 2093.3-1; 2093.3-2; 2093.4-1; and 2093.4-3 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.

Department of Administration Cable Communications Board

Adopted Rules Governing Cable Communications Systems

The rules proposed and published at *State Register*, Volume 7, Number 11, Pages 302-312, September 13, 1982 are now adopted as proposed with the following modification:

Rule as Adopted

4 MCAR § 4.002 Definitions.

C. Cable communications system. "Cable communications system" means a system which operates the service of receiving and amplifying programs broadcast by one or more television or radio stations and other programs originated by a cable communications company or by another party, and distributing those programs by wire, cable, microwave or other means, whether the means are owned or leased to persons who subscribe to the service. This definition does not include:

1. a system which serves fewer than 50 subscribers or a system which serves more than 50 but fewer than 1,000 subscribers if the governing bodies of all political subdivisions served by the system, vote, by resolution, to remove the system from the provisions of Minnesota Statutes, chapter 238. Any system which serves more than 50 but fewer than 1,000 subscribers that has been removed from the provisions of Minnesota Statutes, chapter 238 shall be returned to the provisions of Minnesota Statutes, chapter 238 if the governing bodies of 50 percent or more of the political subdivisions served by the system vote, by resolution in favor of the return,

2. a master antenna television system,

3. a specialized closed-circuit system which does not use the public rights-of-way for the construction of its physical plant; and

4. a translator system which receives and rebroadcasts over-the-air signals.

Department of Commerce Commissioner of Banks

Adopted Amendments to Rules Governing the Operation of Regulated Lenders (Formerly Small Loan Lenders) and Industrial Loan and Thrift Companies (Chapter 3: BD 100-109 and Chapter 4: BD 120-127)

The rules proposed and published at *State Register*, Volume 7, Number 18, pages 668-670, November 1, 1982 (7 S.R. 668) are adopted as proposed.

Department of Public Welfare Licensing Division

Adopted Rule Governing Standards for the Licensing of Private Child-Care or Child-Placing Agencies (12 MCAR § 2.004)

The rule proposed and published at *State Register*, Volume 6, Number 48, pages 2018-2020, May 31, 1982 (6 S.R. 2018) is adopted with the following modifications:

Rule as Adopted

12 MCAR § 2.004 Standards for the licensing of private child-caring or placing agencies.

D. Organization and administration.

6. Qualifications of personnel.

a. The executive or director shall have had training and responsible experience in work with children and their families and demonstrated executive ability.

b. The ~~case work~~ social work supervisor shall hold a master's degree in social work from an accredited school of social work. In addition, the ~~case work~~ social work supervisor must have had a minimum of two years experience in a ~~family and children's agency, or in a children's agency,~~ child-caring or placing agency as a case worker or ~~case worker~~ social work supervisor. In agencies not having a ~~case work~~ social work supervisor, the executive or case worker shall meet these qualifications.

c. Case workers shall be at least college graduates.

d. Where an agency currently licensed does not meet these requirements, future changes in personnel shall conform to these requirements.

Department of Public Welfare Social Services Division

Adopted Amendment and Repeal of Rules Governing Community Social Services or Programs

The rules proposed and published at *State Register*, Volume 7, Number 24, pages 918-922, December 13, 1982 (7 S.R. 918) are adopted as proposed.

Twin Cities' Area Metropolitan Transit Commission

Adopted Rule Repealing Rules Governing Operations of Transit Carriers, Transit Carrier Tariff, Accounting and Insurance Rules and Rules of Practice (MTC 1-48, Chapters 1-3, 14 MCAR § 2)

The rule repealing the above-referenced rules which was proposed and published at *State Register*, Volume 7, Number 22, pp. 818-819, November 29, 1982 (7 S.R. 818) is adopted without amendment.

Rule As Adopted

Repealer: MTC 1, 2, 3, 4, 5, 6, 20, 21, 22, 23, 24, 30, 31, 32, 33, 34, 35, 36, 37, 38, 39, 40, 41, 42, 43, 44, 45, 46, 47, and 48 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.

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**

Russell L. and Lois Ellingboe,

Appellants,

v.

Commissioner of Revenue,

Appellee.

In the Matter of the Appeal from the Commissioner's Order dated November 23, 1981, Relating to the Income Tax of Appellant for the Year 1980.

Order dated January 26, 1983
Docket No. 3519

The above entitled matter was heard by the Minnesota Tax Court on October 29, 1982, Judge Carl A. Jensen presiding.

Russell and Lois Ellingboe, Appellants, appeared on their own behalf.

Paul R. Kempainen, Special Assistant Attorney General, appeared on behalf of the Appellee.

Briefs were subsequently filed by both parties.

Syllabus

1. A so-called lifetime sale of "personal services property" between Russell Ellingboe (hereinafter, "Ellingboe"), the Appellant herein, and P. & T.S., which was stated to be a trust of some kind does not affect the taxability of income that Ellingboe received from his employer. The employer is required to withhold income taxes, pay social security taxes, carry workers compensation, and do any other things required of any other employer.

2. An attempt to avoid withholding taxes by an employee by claiming more exemptions or deductions than are allowable and making said claims on his tax return is tantamount to fraud and willful evasion of taxes under Minnesota Statutes § 290.53.

Findings of Fact

1. The Appellants herein, Russell and Lois Ellingboe, are cash-basis calendar year taxpayers and residents of the State of Minnesota. The taxable year at issue herein is 1980.

2. During the entire year 1980, Appellant Russell Ellingboe (hereinafter, "Ellingboe") was employed as a truck driver by Driver's Service, Inc., an Illinois company. Ellingboe's employment with the truck company began in May 1973 and continued throughout 1980. Ellingboe was also employed in 1980 as a part-time driver by Quickie Transport Company of Minneapolis, Minnesota. By reason of this employment, Ellingboe was paid by Driver's Service, Inc. a total of $28,411.06 in compensation during the taxable year 1980. Ellingboe also received a total of $1,621.62 in compensation from his employment with Quickie Transport Company during the taxable year 1980. The amount paid by Quickie Transport to Ellingboe was fully reported on his return as income and is not at issue herein.

3. During the entire year 1980, Ellingboe was clearly an employee of Driver's Service, Inc. This employment relationship was proven by Ellingboe's own testimony, by the compensation paid to him, by the issuance of W-2 forms and by the fact that he was subject to all the controls and entitled to all the employee benefits (e.g., vacations, pension benefits, etc.) as all other employees of the Driver's Service, Inc. Ellingboe's employment with Driver's Service, Inc. was governed by the union contract of his local Teamster's Union #344. Driver's Service deducted his union dues from his paycheck. Ellingboe never quit or attempted to quit his employment relationship with Driver's Service, Inc.

4. In January, 1980, Ellingboe became familiar with an organization called Professional and Technical Services (hereinafter, "P. & T.S.) located in New York, and operated by an individual named Frank Forrester. On January 9, 1980, Ellingboe signed a document called a "personal services contract" with P. & T.S. by which he allegedly assigned or sold all of his future personal services, and the income derived therefrom, to P. & T.S. However, Ellingboe's employer was never made aware of this alleged contract.

5. Under the alleged arrangement between Ellingboe and P. & T.S., Ellingboe was to take all of his paychecks received from Driver's Services, Inc. and sign them over to either P. & T.S. or its designee: International Dynamics, Incorporated (hereinafter, "IDI") an organization also controlled by Forrester. In actual fact, Ellingboe received his paychecks, which were made out to him, endorsed them over to IDI, and them mailed them to Forrester in New York. After these transactions Forrester then proceeded to make payments of money to Ellingboe, which Ellingboe called "gifts" to himself. These payments

back to Ellingboe came within two weeks of his sending his paycheck to IDI and the payments amounted to a large part of his paycheck income.

6. The above-described arrangement is in substance a single tax avoidance transaction used by Ellingboe but controlled by Frank Forrester of New York, who the evidence shows is in charge of P. & T.S. and IDI. Ellingboe testified that only Forrester knew how these schemes worked.

7. The "personal services contract" entered into by Ellingboe did not in any way sever or otherwise change his status as an employee of Driver's Service, Inc. (Finding of Fact 2, *supra*). Despite its ostensible "ownership" of Ellingboe's personal services, P. & T.S. never contacted Driver's Service, Inc. in any manner regarding the employment status of Ellingboe, nor did P. & T.S. ever enter into any contract with the Driver's Service, Inc. regarding Ellingboe's employment, nor did P. & T.S. ever attempt to find a job for Ellingboe.

8. On line 1 of Appellants' 1980 Minnesota income tax return, federal adjusted gross income was reported by Ellingboe. This figure was arrived at after Ellingboe subtracted from his wage income a total of $20,976.00 for what he called "Factors discount on accounts receivables—resold" (hereinafter, "Factors Discount") representing the amount of his 1980 paychecks he had signed over to IDI.

9. Upon audit by the Commissioner of Revenue, Ellingboe's claimed subtraction for "Factors discount" was disallowed and the Appellant's correct 1980 income tax liability was computed by the commissioner. As a result of these changes, the following additional tax, plus interest, was assessed against Appellant:

Year	Tax	Interest	Total
1980	$2,169.00	$104.35	$2,273.35

The Commissioner issued his Order of assessment on August 20, 1981.

10. A so-called lifetime sale of "personal services property" between Russell Ellingboe, the Appellant herein, and P. & T.S., which was stated to be a trust of some kind, does not affect the taxability of income that Ellingboe received from his employer. The employer is required to withhold income taxes, pay social security taxes, carry workers compensation, and do any other things required of any other employer.

11. An attempt to avoid withholding taxes by an employee by claiming more exemptions or deductions than are allowable and making said claims on his tax return is tantamount to fraud and willful evasion of taxes under Minnesota Statutes § 290.53.

Conclusion of Law

The Commissioner's Order of assessment for additional taxes for the year 1980 is hereby affirmed.

LET JUDGMENT BE ENTERED ACCORDINGLY.

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

Memorandum

This case is very similar to the case of *Gerald and Betty Landsberger v. Commissioner of Revenue,* Docket No. 3354, which was decided by this Court June 11, 1982, and which was confirmed by Order of the Supreme Court dated November 10, 1982.

Appellant in his brief, which appears to have been written by Frank Forrester, states the following:

"The Landsberger's case is not similar since the Landsberger's case is filled with LIES, FRAUDS, DISHONESTY, DISHONOR, and MALIGNANT PREJUDICE. All of the LIES in the Landsberger's case do not add up to a single truth."

We would be inclined to agree with the above summation of Landsberger and his statements and allegations, although we did not go quite that far in our decision in the *Landsberger* case.

Appellant's brief is replete with the use of the word "lies." Appellant charges the Appellee with lies but the Appellee did not testify. Apparently Appellant is characterizing the arguments of Appellee's attorney as being lies. Appellee's statements in his brief are all based on testimony of the Appellant. Appellee's interpretation of the statements of Appellant are in accord with the findings of this Court.

There is some difference between this case and the *Landsberger* case in that Landsberger was a participant in the scheme devised by Frank Forrester and his dummy corporations and trusts.

This case is almost identical to the case of *Dale and Rhonda Korkowski*, Minnesota Tax Court Docket Nos. 3372 and 3587,

dated January 10, 1983. This Court sustained the Commissioner's Orders of assessments for additional taxes in the *Korkowski* case. We stated and repeat from the *Korkowski* case the following:

"The United States Supreme Court in *Lucas v. Earl,* 281 U.S. 111, 50 S. Ct. 241, 74 L. Ed. 731 (1930), clearly stated the law as follows:

'This case is not to be decided by attenuated subtleties. It turns on the import and reasonable construction of the taxing act. There is no doubt that the statute could tax salaries to those who earned them and provide that the tax could not be escaped by anticipatory arrangements and contracts however skillfully devised to prevent the salary when paid from vesting even for a second in the man who earned it. That seems to us the import of the statute before use and we think that no distinction can be taken according to the motives leading to the arrangement by which the fruits are attributed to a different tree from that on which they grew.'

This holding in *Lucas vs. Earl, supra,* has been consistently upheld and reaffirmed.

In *United States v. Bayse,* 410 U.S. 441, 450, 93 S. Ct. 1980, 1086, 35 L. Ed. 2d 412 (1973), the Court said that:

The principle of *Lucas v. Earl,* that he who earns income may not avoid taxation through anticipatory arrangements no matter how clever or subtle, has been repeatedly invoked by this Court and stands today as a cornerstone of our graduated income tax system.'

The holding in these cases has been consistently adopted and applied to the Income Tax Laws of Minnesota. *Drew v. Commissioner of Taxation,* 222 Minn. 186, 23 N.W. 2d 565 (1946); *Fury v. Commissioner,* Dkt. No. 2626 (Aug. 24, 1978), affirmed by order of the Minnesota Supreme Court dated June 11, 1959; *Baldwin v. Commissioner of Revenue*, 309 N.W. 2d 750 (Minn. 1981); and *Landsberger v. Commissioner of Revenue,* Tax Court Dkt. No. 3354 (June 11, 1982), affirmed by the Minnesota Supreme Court dated November 10, 1982."

C.A.J.

SUPREME COURT

Decisions Filed Friday, February 4, 1983

Compiled by John McCarthy, Clerk

C9-82-258 American National Bank and Trust Company v. Terry Robert Young, v. Avemco Insurance Company, Appellant. Ramsey County.

The trial court's findings of fact are not clearly erroneous. Minn. R. Civ. P. 5201.

A Breath of Warranty endorsement is an independent policy of insurance between the insurer and mortgagee unaffected by any acts or neglect of the mortgagor.

Policy exclusions for drug trafficking and governmental seizure triggered by acts or neglect of a mortgagor do not preclude coverage for a mortgagee under a standard mortgage clause.

A territorial limitation in a policy of insurance triggered by acts or neglect of a mortgagor is inapplicable to a mortgagee under a standard mortgage clause.

Affirmed. Todd, J.

C0-82-472 In re the Marriage of: Rita V. Taylor, petitioner, Appellant, v. Russell C. Taylor. Ramsey County.

A. Treatment of husband's pension rights as a source for future payment of spousal maintenance was not just and equitable where it resulted in husband receiving an excessive share of marital assets.

B. It was not an abuse of discretion for trial court to postpone wife's receipt of her share of husband's pension benefits until his actual receipt of benefits.

C. Reduction of wife's share of marital assets by her future social security income was not just or equitable.

It was an abuse of discretion for the trial court to make no immediate award of spousal maintenance to wife considering the financial circumstances of the parties and husband's concession that some maintenance was warranted.

Affirmed in part, reversed in part. Scott, J.

C9-82-681 LeRoy Wagner v. Farmer's Union Central Exchange, *et al.*, and State Treasurer, James Lord, Custodian of the Special Compensation Fund, Relator. Workers' Compensation Court of Appeals.

An employer or insurer must begin payment of compensation benefits within 30 days of notice to or knowledge by the employer of an injury compensable under the Workers' Compensation Act in order to avoid the 100% penalty imposed by Minn. Stat. § 176.221, subd. 3 (1982), when no denial of liability or request for an extension of time is filed.

Affirmed, as modified. Scott, 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 Administration

Notice of Request for Proposals for Rental of Office Space

The Department of Administration requests proposals for the rental of approximately 13,600 useable square feet of office and courtroom space for the Court of Appeals, in the City of St. Paul, preferably in a building with a law library or within walking distance to a law library.

Contact: Department of Administration
Real Estate Management Division
50 Sherburne Avenue, Room G-22
St. Paul, Minnesota 55155
Telephone: (612) 296-6674

PROPOSALS MUST BE SUBMITTED BY 2:00 P.M. (CDST), ON MONDAY, FEBRUARY 28, 1983

Department of Energy, Planning and Development Energy Division

Notice of Request for Proposals for an Energy Efficient House Research Project

The Energy Division has issued a Request For Proposal (RFP) for a contractor to perform investigations and prepare a report for an energy efficient house research project. The granting of this contract is contingent upon the approval of an unsolicited proposal submitted by the Energy Division to the U.S. Department of Energy.

A copy of the RFP may be obtained between February 14 and March 14, 1983 from: Bruce D. Nelson, DEPD-Energy Division, 980 American Center Building, St. Paul, Minnesota 55101. Telephone 612/296-8279.

The deadline for receipt of proposals is March 14, 1983 at 2:00 p.m. The amount of funds available for this contract is expected to be approximately $81,500.

Minnesota Housing Finance Agency

Bid Request for Installation of Meters in 48 Minnesota Homes

Description

Bids are requested from qualified contractors for installation of scientific metering in 48 Minnesota homes. Locations of these homes and water heater fuel types are listed in Table 1, attached.

All meters will be provided by Minnesota Housing Finance Agency (MHFA). Miscellaneous hardware (screws, wire, etc.) shall be provided by the contractor. The work statement is as follows:

Contractor shall install one run-time meter in each of the 48 houses. If house has an electric water heater, a 220 V hour-meter (provided by MHFA) shall be installed on it to measure run-time of the heating elements. The total run-time of both elements of a 2-element heater can be measured with one hour-meter. (The wiring diagram may be obtained by calling Bruce Nelson, MN Department of Energy, Planning & Development. See Page 3.) Power consumption of water heater elements shall be checked with KWH meter or ammeter so that monthly power consumption of the water heater can be calculated to ± 5% from hour meter reading.

If the house has a gas water heater, a 24 V hour meter (provided by MHFA) shall be installed on the main gas valve of the furnace to measure burner on time. The burner power consumption shall be checked by timing revolutions of the gas meter so that gas consumption by the furnace can be calculated to ± 5% from the burner run-time readings.

Contractor shall install one recording thermometer unit in each of 24 houses without basements and two recording thermometer units in each of 24 houses with basements. Location of units in each house will be specified by DEPD. These recording thermometers must be set to read the correct time on installation and a note made on the paper tape indicating the date and time of installation.

Contractor shall contact homeowners to arrange time for installation. Names, phone number and addresses of all homeowners will be provided by MHFA upon signing of the contract.

Contractor shall provide to the state upon completion of the work described above, a report on the date and time of installation of meters for each house, furnace/burner gas consumption rates, water heater electricity consumption rates and noting unusual circumstances for any installation.

LIABILITY. Contractor agrees to indemnify and save and hold the state, its agents and employees harmless from any and all cliams or causes of action arising from the performance of this contract by CONTRACTOR or CONTRACTOR'S agents or employees. This clause shall not be construed to bar any legal remedies CONTRACTOR may have for the STATE'S failure to fulfill its obligations pursuant to the contract.

Contractor shall: provided acceptable evidence of compliance with the workers' compensation insurance coverage requirements of Minnesota Statutes, 1981 Supplement, section 176.181, subdivision 2.

Contractor shall: provide adequate bonding and insurance to meet the requirements and conditions of this contract.

All work shall be completed by March 25, 1983.

Submission of Bids

Bids must be received by:

Han Lee
Minnesota Housing Finance Agency
333 Sibley Street #200
St. Paul, Minnesota 55101
(612) 296-9850

no later than 12:00 noon March 8, 1983. Questions regarding this bid request may be directed to Bruce Nelson, Minnesota Energy Division (612) 296-8279.

February 14, 1983

TABLE I
LOCATIONS OF HOMES FOR METER INSTALLATIONS

Location*	Number of Houses (Type)	Domestic Hot Water
Moorhead	8 (quad)	Electric
Champlin	4 (det)	Natural Gas
St. Paul	4 (det)	Natural Gas
Northfield	8 (det)	Natural Gas
Winona	4 (quad)	Electric
Hutchinson	8 (det)	Electric
Inver Grove Heights	12 (tri/quad)	Electric

*All houses in each city are located in the same subdivision.

Iron Range Interpretive Center

Notice of Request for Proposals for Contractual Food Service Operator

The Iron Range Interpretative Center is seeking proposals from Minnesota food service operators to staff and operate/manage a kitchen/dining room located in the Iron Range Interpretative Center, Chisholm, MN.

The purpose of this service will be to provide an ethnic food experience for visitors of the Iron Range Interpretative Center, and to demonstrate the various techniques utilized in specialty food preparation.

For formal REQUEST FOR PROPOSAL documents, interested parties should contact:

Mr. Joseph D. Drazenovich, Assistant Director
Iron Range Interpretative Center
P. O. Box 392
Chisholm, MN 55791

Proposals must be submitted no later than March 15, 1983.

Contractor may request renewal of contract for one additional season upon successful completion of first year's operation.

Metropolitan Council Transportation Division

Notice of Request for Proposals for Transit Alternatives Analysis/Draft Environmental Impact Statement

The Metropolitan Council solicits a proposal for entering into a contract for the performance of services in the preparation of an Alternatives Analysis/Draft Environmental Impact Statement (AA/DEIS) in the Southwest/University Ave. corridors. The study will be funded by an Urban Mass Transportation Administration (UMTA) grant received by the council in December, 1982. The management of the study is the joint responsibility of eleven participating agencies through a Steering Committee and a Project Management Team.

The Southwest Corridor, starting in downtown Minneapolis, generally follows the Chicago and Northwestern Railroad right-of-way in a southwesterly direction. The University Ave, Corridor connects the Minneapolis and St. Paul downtowns by way of intermediate major trip generators. The AA/DEIS will define and analyze the physical, operational, economic, and financial characteristics of various bus and rail alternatives in order to select a preferred transit option in each corridor. Applicants should be proficient in transportation planning and engineering, transit planning and operations, economic and financial analysis, and land development analysis.

Copies of the Request for Proposals (RFP) can be obtained from Mr. Natalio Diaz at (612) 291-6341.

The council, by this RFP, does not promise to accept the lowest, or any other, proposal and specifically reserves the right to reject any or all proposals, to waive any formal proposal requirements, to investigate the qualifications and experience of any proposer, to reject any provisions in any proposal, to obtain new proposals, or to proceed to do the work otherwise. All proposals received in the council office no later than 5:00 p.m. on March 7, 1983, will be considered; and in the event that a proposal is accepted, the council will notify the successful proposer in writing within 30 days following its consideration of the proposal. Consultant selection will be the responsibility of a study steering committee made up of representatives of the eleven participating agencies. The steering committee provides policy direction for the study.

It is the policy of the Metropolitan Council to provide equal economic opportunity in the procurement of all goods and services. Minority business enterprises are encouraged to submit bids or proposals and will be given equal competitive opportunity. The awarding of contracts by the council will be made without discrimination based on race, color, creed, religion, national origin, sex, marital status, status with regard to public assistance, disability, age, or political affiliation.

Minnesota State Senate

Applications Sought for Director of Senate Legal and Research Services

The Minnesota State Senate is seeking applicants for chief administrator of Senate Research and Senate Counsel. This individual will supervise the activities of the units, recommend hiring, assign projects to staff, provide leadership in anticipating information, legal and research needs of the Senate.

Qualified candidates for this position should have a college degree, advanced degree or comparable experience preferred.

Candidates should have proven administrative and management skills and experience, possess knowledge of the legislative process, state, local and national government operations, have the ability to communicate verbally and in writing, and have the ability to evaluate research products.

Salary range: $40,000 — $50,000, depending on experience.

Send resume detailing education, experience and salary requirements by February 18, 1983 to:

Janine Mattson
Senate Personnel Officer
Room 233 State Capitol
St. Paul, MN 55155

Equal Opportunity Employer

Department of Transportation
Technical Services Division
Office of Engineering Standards

Notice of Availability of Contract for Preparation of an Audio-visual Aid Presentation

The Department of Transportation, acting as the agent for the Local Road Research Board requires the service of a consultant for the preparation of a twenty-minute synchronized slide-tape presentation on State Aid street and highway width design standards in terms easily understood by non-engineers.

The objectives of the presentation are to explain to public officials and the public the reasons for and the need for standards, how standards are developed, and how standards are applied; and specifically, explain the State Aid street and highway width standards.

The board has budgeted a maximum of twenty thousand ($20,000) dollars for this work. Those interested may obtain a request for proposal form:

Gabriel S. Bodoczy, P.E.
Research Services Engineer
Office of Research and Development
Minnesota Department of Transportation
Room B-9, Transportation Building
St. Paul, Minnesota 55155
Telephone: 612-296-4925

Request For Proposals will be available through March 18, 1983. All proposals will be due no later than March 25, 1983.

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 Energy, Planning and Development
Office of Local Government
Planning Division

Notice of Meeting

The Juvenile Justice Advisory Committee will meet on Friday, February 18, 1983 at 9:00 a.m., in Training Room 1, Third Floor, Space Center, 444 Lafayette Road, St. Paul, Minnesota.

Department of Health

Application for Licensure — Scheduled Advanced Life Support

As of February 14, 1983, a complete application for scheduled advanced life support transportation service was submitted by the University of Minnesota Board of Regents, 2030 University Avenue S.E., Minneapolis, Minnesota 55414. The University of Minnesota Board of Regents now hold a scheduled basic life support license. The current license and the requested license include both a land life support vehicle and a fixed-wing aircraft. The application is requested to provide transportation service for the Neonatal program at the University of Minnesota Hospitals.

Each Municipality, County, Community Health Services Agency, and any other interested person wishing to comment on this application may receive a copy of the application and submit comments to the Metropolitan Health Board at 300 Metro Square Building, Seventh and Robert Streets, St. Paul, Minnesota 55101, Atten: Mr. John Hurley (612) 291-6356. Your comments must be submitted before the close of business on March 16, 1983.

The Health Systems Agency (Metropolitan Health Board) will hold a public hearing in one of the municipalities in which the service is to be provided, the Health Systems Agency shall recommend that the Commissioner of Health grant or deny a license or recommend that a modified license be granted. The Metropolitan Health Board shall make the recommendations and reasons available to any individual requesting them.

Within 30 days of the receipt of the Health Systems Agencies recommendations, the Commissioner of Health shall grant or deny the license to this applicant.

State Board of Investment
Investment Advisory Council

Notice of Regular Meeting

The State Board of Investment will meet on Wednesday, February 23, 1983 at 9:30 a.m. in the Weyerhaeuser Room, Minnesota Historical Building, 690 North Cedar Street, Saint Paul.

The Investment Advisory Council will meet at 7:30 a.m. on Wednesday, February 23, 1983 in the MEA Building Conference Room, 41 Sherburne, Saint Paul.

Metropolitan Council

Notice of Change in Preliminary Review Schedule Water Resources Management Development Guide, Part 1
Sewage Treatment and Handling Policy Plan

The Metropolitan Council has made schedule changes in its review of proposed amendments to its policy plan on regional water resources management. The new dates are:

March 3, 1983	Physical Development Committee Reviews the public hearing report and adopts final amendments.
March 10, 1983	The Metropolitan Council adopts final amendments.

If you have questions about the schedule or the plan, call John Harrington, the council's water pollution program manager at 291-6324.

Metropolitan Council
Metropolitan Health Board

Public Hearing of The Metropolitan Council and Metropolitan Health Planning Board for the Joint Consideration of: I. 1983-84 Application for Renewal of HSA Designation, and II. 1983 Annual Implementation Plan

The Metropolitan Council and Metropolitan Health Planning Board will jointly hold a public hearing on Wednesday, March 2, 1983 at 7 p.m. in Room E of the Metropolitan Council, 300 Metro Square Building, St. Paul, Minnesota 55101 for the purpose of

receiving written and oral comments on the 1983-84 Application for Renewal of the Metropolitan Council/Metropolitan Health Planning Board's HSA Designation and the 1983 Annual Implementation Plan. Copies of the 1983-84 HSA Application and the Annual Implementation Plan are available for public inspection beginning February 1, 1983 at the following locations:

Metropolitan Council Library
300 Metro Square Building
St. Paul, MN 55101

Minneapolis Public Library
Government Documents Room
300 Nicollet Mall
Minneapolis, MN 55401

St. Paul Public Library
Science and Industry Room
90 W. Fourth St.
St. Paul, MN 55102

Anoka County Library — Blaine Branch
707 Highway 10
Blaine, MN 55434

Carver County Library — Chaska Branch
314 Walnut St.
Chaska, MN 55318

Dakota County Library — Burnsville Branch
1101 W. County Rd. 42
Burnsville, MN 55337

Hennepin County Library — Southdale Branch
7001 York Av.
Edina, MN 55435

Ramsey County Library — Roseville Branch
2180 N. Hamline Av.
Roseville, MN 55113

Scott County Library — Shakopee Branch
235 S. Lewis St.
Shakopee, MN 55379

Washington County Library — Park Grove Branch
7520 - 80th St. S.
Cottage Grove, MN 55106

Metropolitan Health Planning Board
300 Metro Square Bldg.
St. Paul, MN 55101

Copies of the Annual Implementation Plan, and Work Program and Budget for the agency are available at cost from the Metropolitan Council Public Information Office, 300 Metro Square Bldg., St. Paul, MN 55101, Telephone 612-291-6464.

Persons wishing to speak at this public hearing may register in advance by contacting Debbie Conley at 291-6352. Those who register first will be scheduled to speak first. If you cannot attend, you are encouraged to send written comments to the Metropolitan Health Planning Board, up to 10 working days following this hearing. For further information contact the Metropolitan Health Planning Board at 291-6352.

Gerald J. Isaacs, Chairman
Metropolitan Council

LaVonne E. Barac, Chairperson
Metropolitan Health Planning Board

Minnesota Pollution Control Agency

Notice of Intent to Solicit Outside Opinion Regarding Proposed Redesignation of the Twin Cities Metropolitan Area for Carbon Monoxide

Notice is hereby given that the Minnesota Pollution Control Agency is seeking information and opinions from sources outside the agency regarding the proposed redesignation of the Twin Cities region carbon monoxide nonattainment area. A

nonattainment area is a geographic region in which ambient air quality standards are not being met. In the redesignation process the current ambient air quality data will be examined in order to propose a more accurate attainment/nonattainment determination for the Twin Cities metropolitan area for carbon monoxide. Opinions and information on the specific boundaries of the proposed nonattainment area are being requested.

Interested persons may submit statements of information and opinions orally or in writing. Written or oral statements should be directed to Douglas M. Benson at the address or telephone number listed below. Oral comments or inquiries will be accepted during regular business hours over the telephone and in person at the agency office.

Douglas M. Benson
Minnesota Pollution Control Agency
Division of Air Quality
1935 West County Road B-2
Roseville, Minnesota 55113
612-296-7743

All statements of information and opinion will be accepted until March 31, 1983.

February 7, 1983

Sandra S. Gardebring
Executive Director

Minnesota State Retirement System

Regular Meeting, Board of Directors

A meeting of the Board of Directors, Minnesota State Retirement System, will be held on Friday, February 18, 1983, at 8:30 a.m., in the office of the system, 529 Jackson Street, St. Paul, Minnesota.

Waste Management Board

Notice of Proposed Areas to Complete the Inventory of Preferred Areas for Hazardous Waste Processing Facilities

On Friday, December 17, 1982, the Minnesota Waste Management Board (''board'') proposed 16 local areas be considered for inclusion in its ''inventory of preferred areas'' for hazardous waste processing facilities. These proposed areas are in 13 Twin Cities metropolitan area communities.

The final inventory, to be completed by the board in July, 1983, will include ''preferred areas'' for each of these 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 at the areas in its inventory. Instead, the board will encourage private firms to establish these facilities in areas designated as ''preferred'' by the state.

On April 22, 1982, the board placed eight (8) outstate areas (outside the seven (7) county Twin Cities metropolitan area) on its inventory of ''preferred areas.'' All eight areas were designated for transfer/storage facilities, three of the areas were also designated for chemical processing and two of the eight areas were designated for hazardous waste incinerators.

Public hearings will be conducted during March and April in each of the communities affected by the board's December 17, 1982 proposal. A hearing schedule appears in this issue of the *State Register*.

The following lists the communities affected by the board's proposed areas in the Twin Cities metropolitan area and the facilities for which the board considers these local areas suitable.

These 16 areas were proposed by the board on December 17, 1982 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 = incinerator; C = chemical processing):

Shakopee —	an area south of Highway 101, including the Valley Industrial Park (C, T, I)
Minneapolis —	several scattered industrial areas within the city including the Midway industrial area and the industrial area north of downtown (C, T)
Roseville —	an area on the western edge of the city south of County Road C (C, T)
Lakeville —	an area including the Airlake Industrial Park (C, T)

Ramsey —	an area north of Highway 10 and south of the Anoka Landfill, including the Gateway North Industrial Park (C, T, I)
Forest Lake —	an area east of I-35W and south of Broadway (C, T)
Inver Grove Heights —	an area on the southeastern edge of the city, on either side of Highway 55 (C, T, I)
Rosemount	an area on the northeastern edge of the city, along Highway 55 (C, T, I)
Plymouth —	an area south of Highway 55 and to the east and west of I-494 (C, T)
St. Paul —	scattered industrial areas in the city including the Midway Industrial area and the Riverview Industrial Park (C, T)
Fridley —	an area in the northern part of the city between the Burlington Northern railroad tracks and the Moundsview city limits (C, T)
Cottage Grove —	an area south of Highway 61 at Chemolite Road (C, T, I)
Hastings —	an area including the Hastings Industrial Park (C, T)

Waste Management Board

Proposed Hazardous Waste Processing Facility Areas in the Twin Cities Metropolitan Area

Notice of and Order for Hearing

It is hereby ordered and notice is hereby given that information gathering hearings concerning the above-entitled matter will be held by the Waste Management Board ("WMB") pursuant to Minn. Stat. § 115A.09, subd. 3 (1982) at the times and dates listed below:

Proposed Area	Date	Location	Time
Shakopee	March 2, 1983	Scott County Courthouse Assembly Room 428 S. Holmes Shakopee, MN	 1:00 p.m. and 7:30 p.m.
Minneapolis- Areas A, B, C	March 8, 1983	Minneapolis City Hall Room 319 Minneapolis City Hall Room 317	 1:00 p.m. 7:30 p.m.
Roseville	March 15, 1983	Roseville City Hall 2660 Civic Center Dr. Roseville, MN	1:00 p.m. and 7:30 p.m.
Lakeville	March 16, 1983	Lakeville City Hall 8747-208th St. Lakeville, MN	1:00 p.m. and 7:30 p.m.
Ramsey	March 21, 1983	Ramsey City Hall 15153 Northern Blvd. NW Ramsey, MN	1:00 p.m. and 7:30 p.m.
Forest Lake	March 23, 1983	Forest Lake City Hall 220 N. Lake Street Forest Lake, MN	1:00 p.m. and 7:30 p.m.
Inver Grove Heights, Rosemount	March 30, 1983	Dakota County Area Vocational Technical Institute County Road 42 Akron Road Rosemount, MN	1:00 p.m. and 7:30 p.m.
Plymouth	April 5, 1983	Plymouth City Hall 3400 Plymouth Blvd Plymouth, MN Armstrong Senior High School (Cafeteria) 10635 - 36th Avene N. Plymouth, MN	1:00 p.m. 7:30 p.m.

St. Paul Areas A and B	April 11, 1983	St. Paul City Hall Council Chambers 15 W. Kellogg St. Paul, MN	1:00 p.m. and 7:30 p.m.
Fridley	April 19, 1983	Fridley City Hall 6431 University Ave. NE Fridley, MN	1:00 p.m. and 7:30 p.m.
Cottage Grove	April 25, 1983	City Hall 7516-80th St. S. Cottage Grove, MN	1:00 p.m.
		Park Senior High School Cafeteria 8040-80th Street S. Cottage Grove, MN	7:30 p.m.
Hastings	April 27, 1983	Hastings City Hall 100 Sibley St. Hastings, MN	1:00 p.m. and 7:30 p.m.

The following proposed areas will be considered at the hearings:

Shakopee —	an area south of Highway 101, including the Valley Industrial Park
Minneapolis —	scattered industrial areas within the city including the Midway industrial area and the industrial area north of downtown
Roseville —	an area on the western edge of the city south of County Road C
Lakeville —	an area including the Airlake Industrial Park
Ramsey —	an area north of Highway 10 and south of the Anoka Landfill, including the Gateway North Industrial Park
Forest Lake —	an area east of I-35W and south of Broadway
Inver Grove Heights —	an area on the southeastern edge of the city, on either side of Highway 55
Rosemount —	an area on the northeastern edge of the city, along Highway 55
Plymouth —	an area south of Highway 55 and to the east and west of I-494
St. Paul —	scattered industrial areas in the city including the Midway industrial area and the Riverview Industrial Park
Fridley —	an area in the northern part of the city between the Burlington Northern railroad tracks and the Moundsview city limits
Cottage Grove —	an area south of Highway 61 at Chemolite Road
Hastings —	an area including the Hastings Industrial Park

Specific details on the location of the areas may be obtained by contacting Sharon Decker, Waste Management Board, 7323-58th Avenue North, Crystal, Minnesota, 55428, Telephone (612) 536-0816 or 1-800-652-9747.

The hearings will be held before the following Hearing Examiners of the Office of Administrative Hearings, 400 Summit Bank Building, 310 - 4th Avenue South, Minneapolis, Minnesota, 55415, (612) 341-7600:

Shakopee, Minneapolis and Cottage Grove — Alan W. Klein

Roseville, Forest Lake and Fridley — Phyllis Reha

Ramsey, Inver Grove Heights-Rosemount, and St. Paul — Howard L. Kaibel

Lakeville, Plymouth and Hastings — Myron S. Greenberg

The purpose of the hearings is to gather additional information on the proposed areas which may be helpful to the WMB in determining which areas should be placed on the final inventory of hazardous waste processing areas. Information related to the criteria utilized by the WMB, as well as any other information which may assist the WMB in determining whether an area should be included in the final inventory of processing areas may be submitted at the hearing.

At the hearings, any local government unit in which an area is proposed for inclusion in the inventory may propose an alternative area or areas within its jurisdiction. Minn. Stat. § 115A.09, subd. 3 (1982). These alternatives may include (a) exclusion or inclusion of land within or near the designated proposed area, (b) a different location within the jurisdiction of the governing unit, (c) specification of the type of processing facility for an area, (d) other alternatives.

The WMB is a statutory agency of the State of Minnesota with responsibility for identifying areas which may be used for the establishment of commercial hazardous waste processing facilities. The nine member board includes eight citizen members, one

from each of the state's Congressional districts, and a full-time chairman who is a state employee. The board is the final decision making authority of the agency. The chairman, in addition to being a member of the board, is also the executive and operating officer of the board and as such is authorized by statute to carry out the executive and administrative functions of the board. The WMB staff is supervised by the chairman.

Pursuant to Minn. Stat. § 115A.09 (1982), the WMB is required to prepare an inventory of areas of up to ten square miles in size for commercial hazardous waste processing facilities. The inventory must include at least three areas for each of the following categories of processing facilities: (a) a commercial chemical processing facility for hazardous waste, (b) a commercial incineration facility for hazardous waste, and (c) a commercial transfer and storage facility for hazardous waste. The Minnesota Pollution Control Agency is required to prepare a report on the suitability of each proposed area for the use intended. Sites within areas that are on the WMB processing facility inventory may qualify for supplementary review by the WMB. If a facility developer obtains a Pollution Control Agency permit for a facility within an inventoried area but a political subdivision refuses to approve the establishment or operation of the facility, a petition may be filed with the WMB requesting review of the decision of the political subdivision. If, on the basis of review criteria adopted by the WMB the WMB approves the facility, the WMB approval supersedes the decision of the political subdivision. Minn. Stat. §§ 115A.32-.39 (1982).

On April 22, 1982, eight (8) outstate (outside the seven county Twin Cities metropolitan area) areas were placed on the WMB inventory of preferred areas for hazardous waste processing facilities. A reexamination of the Twin Cities metropolitan area for possible preferred areas will be accomplished before the WMB inventory is completed.

The procedure for selecting areas to complete the final inventory is as follows:

1. The Waste Management Board develops criteria for selecting preliminary areas in the Twin Cities metropolitan area, including those criteria required to be considered by Minn. Stat. § 115A.09, subd. 2 and applies that criteria to identify preliminary areas;

2. The Board compares the preliminary areas on the basis of certain predetermined factors and selects as proposed areas those areas that seem most suitable.

3. Public hearings are held for each proposed area;

4. The hearing examiner's report is submitted to the WMB;

5. The WMB reviews the hearing examiner's findings and recommendations and the record of the hearing; and,

6. The WMB makes its final decision on the areas to be included in the processing facility inventory.

The board's final decision on the inventory will be based on the data developed by the WMB staff and submitted as part of the hearing record, testimony of witnesses at the hearing, exhibits submitted at the hearing and any other material included in the record of the hearing.

Copies of the criteria the WMB utilized to select the proposed areas for hazardous waste processing facilities in the Twin Cities metropolitan area will be available at the time the hearing is noticed. In addition, a report containing the basis for the board's decision to propose an area for inclusion in its inventory will be available prior to the hearing. The the extent feasible, these documents may be copied. PLEASE BE ADVISED that it may not be possible to copy certain documents such as large maps. PLEASE BE ADVISED that this hearing is neither a contested case hearing nor a rulemaking hearing. Therefore, the procedural rules applicable to contested case and rulemaking hearings are inapplicable. The following procedures shall be followed:

1. The hearing will be opened by the hearing examiner who will explain the hearing procedures.

2. The WMB staff will introduce the jurisdictional documents, the WMB criteria, and the report containing the basis for proposing the area for inclusion in the Board's inventory.

3. The WMB staff will briefly summarize the basis for including the proposed area in the inventory.

4. Members of the public will be given an opportunity to make oral statements, to offer written documents into the record and to direct questions to the WMB staff. Representatives of the WMB staff may address questions to members of the public.

5. The hearing examiner may exclude testimony which is irrelevant, immaterial, or unduly repetitious. In addition, the hearing examiner may disallow questioning which is irrelevant, immaterial, unduly repetitious, argumentative, harassing, or adversarial in nature.

6. Pursuant to Minn. Stat. § 624.72 (1982), no person shall interfere with the conduct of, or disrupt or threaten interference with or disruption of the hearing. In the event of any interference or disruption or threat thereof, the hearing examiner may take appropriate action.

7. Following the end of the hearing, members of the public will have seven working days in which to submit additional

documents and comments for the hearing record. Copies of these documents and comments must be submitted to both the hearing examiner and the WMB staff.

8. Following the seven day period discussed above, the WMB staff will have seven working days in which to respond to the public testimony presented at the hearing and subsequent documents submitted into the hearing record.

9. Copies of additional documents submitted by members of the public and the WMB staff responses will be available for inspection at the WMB offices.

10. No factual information or evidence which is not a part of the hearing record will be considered by the hearing examiner or the WMB in the determination of this matter.

11. The hearing examiner will prepare a report which will contain findings of fact, conclusions, and recommendations on issues related to the proposed areas.

12. The WMB staff will make final recommendation to the WMB regarding the proposed areas.

13. The WMB will make a determination as to which sites should be included in the final inventory based on the hearing record.

14. Persons wishing to be notified of the availability of the hearing examiner's report, the staff recommendation, or the board's determination on the final inventory of preferred areas may so indicate at the hearing.

Please be further advised that, while persons may submit documents or other information at the hearing or up to seven working days after the hearing, it would be very helpful to have documents submitted to the WMB staff in advance of the hearing. Therefore, persons wishing to submit documents or other information are encouraged to do so at the earliest possible time so that the WMB staff has sufficient time to review the documents and information.

Questions concerning the procedures indicated in this notice and order may be directed to Special Assistant Attorney Generals LeRoy C. Paddock or Alan W. Kowalchyk, 1935 W. County Road B-2, Roseville, Minnesota, 55113, telephone (612) 379-0424. To submit documents, obtain copies of WMB criteria, or for additional information, please contact Sharon Decker at the Board's address set forth above, telephone (612) 536-0816 or 1-800-652-9747.

February 4, 1983

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.

STATE OF MINNESOTA

DEPARTMENT OF REVENUE

INCOME TAX DIVISION

IN THE MATTER of the Proposed
Repeal of Numerous Income Tax Rules
of the Department of Revenue

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 repeal of the existing rules. It is submitted pursuant to Minnesota Statutes, Section 14.23, 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 repeal of numerous existing income tax rules was submitted to those people who contacted us for their comment. A copy of the rules proposed for repeal was submitted to them on November 19, 1982. We asked that comments be submitted to us by December 17, 1982. Suggestions and comments that were received have been duly considered.

Authority to Repeal the Rules

Minnesota Statutes, 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.

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 of Revenue does not need to have its own rules to interpret federal law. Some of these other rules are repealed because they no longer are needed, add nothing to existing law, merely copy existing law, are so outdated they add nothing of value and no longer are needed as a rule, or the underlying law was repealed during the 1982 legislative session.

The Department took 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 portion was currently 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

See attached.

Rules Proposed for Repeal

Rule	Page	Reason for Repeal
2002	17-18	Not needed--adds nothing to 290.02. Outdated in part in light of Laws 1982, Ch. 523, Art. I, Sec. 4 & 5.
2007(1)	36-38	Not needed--adds nothing to 290.07, subd. 1.
2007.1(1)	61	Not needed--adds nothing to 290.071, subd. 1.
2008(25)	179	Obsolete.
2009(2)16	199-200	Not needed and doesn't reflect law change in Laws 1982, Ch. 523, Art. V, Sec. 2.
2009(3)-1	200-201	Not needed--adds nothing to 290.09, subd. 3.
2009(5)-4	214	Not needed--adds nothing to 290.09, subd. 5(d).
2009(5)-5	214	Not needed--adds nothing to 290.09, subd. 5(e).
2009(5)-8	216A '65 Supp.	Not needed--adds nothing to 290.09, subd. 5(h).
2009(6)-5	221-223	Not needed--this determination is part of federal adjusted gross income.
2009(7)(B)(a)	259-261	Not needed in light of change to 290.09, subd. 7(B). See Laws 1982, Ch. 523, Art. XL, Sec. 4.
2009(10)	264-265	Not needed. 290.09, subd. 10 now cross-referenced to IRC Sec. 213. Laws 1981, First Special Session, Ch. 2, Sec. 23.
2009(16)	274-275	290.09, subd. 16 now cross-referenced to IRC Sec. 173. Laws 1982, Ch. 523, Art. I, Sec. 15.
2009(17)	275-279	290.09, subd. 17 now cross-referenced to IRC Sec. 216. Laws 1982, Ch. 523, Art. I, Sec. 16.
2009.5(1)	299-300	Not needed--adds nothing to 290.095, subd. 4.
2009.5(2)	300-301	Not needed--adds nothing to 290.095, subd. 3.
2009.5(3)	301-302	Not needed--adds nothing to 290.095, subd. 4.
2009.5(4)	302-304	Not needed--adds nothing to 290.095, subd. 4. Provision concerning individuals is part of federal adjusted gross income.
2010(6)	307	290.10(6) now cross-referenced to IRC Sec. 267. Laws 1982, Ch. 523, Art. I, Sec. 20.

Rule	Page	Reason for Repeal
2010(7)	307-308	290.10(7) now cross-referenced to IRC Sec. 267. Laws 1982, Ch. 523, Art. I, Sec. 20.
2013(1)	318-319	290.13, subd.1 now cross-referenced to IRC Sec. 1031, 1035, and 1036. Laws 1982, Ch. 523, Art. I, Sec. 21.
2013(2)	319	290.13, subd. 2 was repealed by Laws 1982, Ch. 523, Art. I, Sec. 72.
2013(5)-1	320	Not needed--adds nothing to 290.13, subd. 5.
2013(5)-2	320-324	Not needed--adds nothing to 290.13, subd. 5.
2013(5)-6	324-325	Not needed--adds nothing to 290.13, subd. 5.
2013(10)	325-326	290.13, subd. 10 was repealed by Laws 1982, Ch. 523, Art. I, Sec. 72.
2013.1(1)	326-331	290.131, subd. 1 now cross-referenced to IRC Sec. 301-307. Laws 1982, Ch. 523, Art. 1, Sec. 22.
2013.2(2)-6	359-361	290.132, subd. 2 was repealed by Laws 1982, Ch. 523, Art. I, Sec. 72.
2013.2(2)-7	361-363	290.132, subd. 2 was repealed by Laws 1982, Ch. 523, Art. I, Sec. 72.
2013.2(2)-8	364-365	290.132, subd. 2 was repealed by Laws 1982, Ch. 523, Art. I, Sec. 72.
2013.2(2)-9	365-368	290.132, subd. 2 was repealed by Laws 1982, Ch. 523, Art. I, Sec. 72.
2013.3(1)-1	371-372	290.133, subd. 1 now cross-referenced to IRC Sec. 316-318. Laws 1982, Ch. 523, Art. I, Sec. 24.
2013.3(1)-2	372-374	290.133, subd. 1 now cross-referenced to IRC Sec. 316-318. Laws 1982, Ch. 523, Art. I, Sec. 24.
2013.6(8)-2	432	290.136, subd. 8 is repealed by Laws 1982, Ch. 523, Art. I, Sec. 72.
2014	446	Not needed--adds nothing to 290.14.
2014(1)	446	Not needed--adds nothing to 290.14(1).
2014(2)	446	Not needed--adds nothing to 290.14(2).
2014(3)	446-447	Not needed--adds nothing to 290.14(3).

Rule	Page	Reason for Repeal
2014(5)	458-459	290.14(5) was repealed in Laws 1982, Ch. 523, Art. I, Sec. 26.
2014(6)	459	290.14(6) was cross-referenced to IRC Sec. 1091 in Laws 1982, Ch. 523, Art. I, Sec. 26.
2014(8)	460-461	Not needed--adds nothing to M.S. 1981 Supp. 290.14(7).
2016(1)	462-463	Not needed--adds nothing to 290.16, subd. 1.
2016(3)	463-465	Not needed--adds nothing and conflicts with 290.16, subd. 3.
2016(4)	465-466	Not needed--adds nothing and conflicts with 290.16, subd. 4.
2016(5)	466-467	Not needed--adds nothing and conflicts with 290.16, subd. 5.
2016(8)-1	473-474	Not needed--adds nothing to 290.16, subd. 8.
2016(9)	475-477	Not needed--adds nothing to 290.16, subd. 9.
2016(14)	487-489	Not needed--adds nothing to 290.16, subd. 14.
2017(1)	489-490	Not needed--adds nothing to 290.17, subd. 1 or subd. 2(1).
2017(4)	493	Not needed--adds nothing to 290.17, subd. 2(4).
2021(4)	505	Not needed--adds nothing to 290.21, subds. 5 & 6.
2026(1)	574	290.26, subd. 1 was repealed by Laws 1982, Ch. 523, Art. I, Sec. 72.
2026(2)	574-575	Not needed--adds nothing to 290.26, subd. 2.
2026(3)	575	290.26, subd. 3 was repealed by Laws 1982, Ch. 523, Art. I, Sec. 72.
2028.1(1)	580-581	290.281, subd. 1 is cross-referenced to IRC Sec. 584. Laws 1982, Ch. 523, Art. I, Sec. 32.
2028.1(2)	581	290.281, subd. 2 was repealed by Laws 1982, Ch. 523, Art. I, Sec. 72.
2028.1(3)	581-582	290.281, subd. 3 was repealed by Laws 1982, Ch. 523, Art. I, Sec. 72.
2028.1(4)	582	290.281, subd. 4 was repealed by Laws 1982, Ch. 523, Art. I, Sec. 72.
2028.1(5)	583	Not needed--adds nothing to 290.281, subd. 5.

Rule	Page	Reason for Repeal
2028.1(7)	583	290.281, subd. 1 is cross-referenced to IRC Sec. 584. Laws 1982, Ch. 523, Art. I, Sec. 32.
2029	583-584	Not needed--adds nothing to 290.29.
2031(1)	585-586	Not needed--adds nothing to 290.31, subd. 1.
2031(4)	590-608	290.31, subd. 4 is cross-referenced to IRC Sec. 704, 706-741, and 743-761. Laws 1982, Ch. 523, Art. I, Sec. 34.
2031(6)	611-618	290.31, subd. 6 was repealed by Laws 1982, Ch. 523, Art. I, Sec. 72.
2031(7)	618-620	290.31, subd. 7 was repealed by Laws 1982, Ch. 523, Art. I, Sec. 72.
2031(8)	620-624	290.31, subd. 8 was repealed by Laws 1982, Ch. 523, Art. I, Sec. 72.
2031(9)	624-625	290.31, subd. 9 was repealed by Laws 1982, Ch. 523, Art. I, Sec. 72.
2031(10)	625-626	290.31, subd. 10 was repealed by Laws 1982, Ch. 523, Art. I, Sec. 72.
2031(11)	626	290.31, subd. 11 was repealed by Laws 1982, Ch. 523, Art. I, Sec. 72.
2031(12)	627-629	290.31, subd. 12 was repealed by Laws 1982, Ch. 523, Art. I, Sec. 72.
2031(13)-1	629-635	290.31, subd. 13 was repealed by Laws 1982, Ch. 523, Art. I, Sec. 72.
2031(13)-2	635-637	290.31, subd. 13 was repealed by Laws 1982, Ch. 523, Art. I, Sec. 72.
2031(14)	638	290.31, subd. 14 was repealed by Laws 1982, Ch. 523, Art. I, Sec. 72.
2031(15)-1	638-640	290.31, subd. 15 was repealed by Laws 1982, Ch. 523, Art. I, Sec. 72.
2031(15)-2	640-641	290.31, subd. 15 was repealed by Laws 1982, Ch. 523, Art. I, Sec. 72.
2031(16)	641-642	290.31, subd. 16 was repealed by Laws 1982, Ch. 523, Art. I, Sec. 72.
2031(17)	642-649	290.31, subd. 17 was repealed by Laws 1982, Ch. 523, Art. I, Sec. 72.
2031(18)	649-650	290.31, subd. 18 was repealed by Laws 1982, Ch. 523, Art. I, Sec. 72.

Rule	Page	Reason for Repeal
2031(19)	650	Not needed--adds nothing to 290.31, subd. 19.
2031(20)	650-657	290.31, subd. 20 was repealed by Laws 1982, Ch. 523, Art. I, Sec. 72.
2031(21)	657-676	290.31, subd. 21 was repealed by Laws 1982, Ch. 523, Art. I, Sec. 72.
2031(22)	676-679	290.31, subd. 22 was repealed by Laws 1982, Ch. 523, Art. I, Sec. 72.
2031(23)	679-680	290.31, subd. 23 was repealed by Laws 1982, Ch. 523, Art. I, Sec. 72.
2031(24)	680-681	290.31, subd. 24 was repealed by Laws 1982, Ch. 523, Art. I, Sec. 72.
2031(25)	681-686	290.31, subd. 25 was repealed by Laws 1982, Ch. 523, Art. I, Sec. 72.
2031(26)	686-690	290.31, subd. 26 was repealed by Laws 1982, Ch. 523, Art. I, Sec. 72.
2032(1)	690-691	Not needed--adds nothing to 290.32(1).
2032(2)	691-693	Not needed--adds nothing to 290.32(2).
2033	693-694	Not needed--adds nothing to 290.33.
2034(2)	695	Not needed--adds nothing to 290.34, subd. 2.
2034(3)	696-697	Not needed--adds nothing to 290.34, subd. 3.
2036.1(2)	698-699	Not needed--adds nothing to 290.361, subd. 2.
2040(1)	707	Not needed--adds nothing to 290.40(1).
2040(2)	707-709	Not needed--adds nothing to 290.40(2).
2040(3)	709	Not needed--adds nothing to 290.40(3).
2041(2)	710-711	Not needed--adds nothing to 290.41, subd. 2.
2042(1)	712	Not needed--adds nothing to 290.42.
2042(6)	713	Not needed--adds nothing to 290.42(6).
2045(1)	714	Not needed--adds nothing to 290.45, subd. 1.
2045(4)	714	Not needed.
2049	714-715	Not needed--adds nothing to 290.49.
2050(1)	716-718	Not needed--adds nothing to 290.50, subd. 1.

Rule	Page	Reason for Repeal
2052(1)	719	Not needed.
2053(1)	721-723	Not needed--adds nothing to 290.53, subd. 1 and is outdated.
2053(2)	723-724	Not needed--adds nothing to 290.53, subd. 2.
2053(6)	724	Not needed--adds nothing to 270.07, subd. 1.
2056	724-725	Not needed--adds nothing to 290.56, subd. 1.
2057	725-726	Not needed--adds nothing to 290.57.
2065(2)	727-728	Not needed--adds nothing to 290.65, subd. 9-13 and is outdated after change made in Laws 1982, Ch. 523, Art. I, Sec. 48.
2065(3)	728-729	290.65, subd. 2-7 were repealed in Laws 1982, Ch. 523, Art. XL, Sec. 15.
2065(4)	729-731	Not needed--adds nothing to 290.65, subd. 9-13 and is outdated after change made in Laws 1982, Ch. 523, Art. I, Sec. 48.
2065(5)	731	Not needed--adds nothing to 290.42(6).
2065(8)	731-732	Not needed--adds nothing to 290.65, subd. 16. Also 290.65, subd. 15 was repealed by Laws 1980, Ch. 419, Sec. 46.
2092(4)	751-752	Not needed--adds nothing to 290.92, subd. 4.
2092(5)-1	754-757	Not needed--adds nothing to 290.92, subd. 5(1).
2092(5)-2	757-759	290.92, subd. 5(2) and (5) are cross-referenced to IRC Sec. 3402. Laws 1982, Ch. 523, Art. I, Sec. 52.
2092(5)-3	759	290.92, subd. 5(3) and (4) are cross-referenced to IRC Sec. 3402. Laws 1982, Ch. 523, Art. I, Sec. 52.
2092(5)-4	759	Not needed.
2092(6)	759-760	Not needed--adds nothing to 290.92, subd. 6(7)(b).
2093(5)	764-767	Not needed--adds nothing to 290.93, subd. 5.
2093(10)-1	769-771	Not needed--adds nothing to 290.93, subd. 10(1), (2), (3) and (5).
2093.3-1	775F '65 Supp.	Not needed--adds nothing to 290.933, subd. 1.
2093.3-2	775F-G '65 Supp.	Not needed--adds nothing to 290.933, subd. 2.

Rule	Page	Reason for Repeal
2093.4-1	775G '65 Supp.	Not needed--adds nothing to 290.934, subd. 1.
2093.4-3	775G-H '65 Supp.	Not needed--adds nothing to 290.934, subd. 3.

STATE OF MINNESOTA

DEPARTMENT OF REVENUE

In the Matter of the Proposed
Repeal of Numerous Income Tax Rules
of the Department of Revenue

CERTIFICATE OF
COMPLETENESS AND ACCURACY

I hereby certify that the attached 28 sheets constitute the complete list of persons, associations and other interested groups who, as of 8:00 o'clock A.M., this 4th day of February, 1983, have requested, pursuant to Minn. Stat. Section 14.14, subd. 1, 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
ARTHUR C. ROEMER
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 Repeal of Numerous Income Tax Rules of the Department of Revenue	Statement of Compliance With Rulemaking Procedures

I, D. M. Florence, Income Tax 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.

D. M. Florence

Dated: April 5, 1983