OAH 23-9032-39775
Revisor R-04840

STATE OF MINNESOTA
OFFICE OF ADMINISTRATIVE HEARINGS

In the Matter of the Possible Amendments to Department of Revenue Rules Governing Petroleum Tax Refunds for Power Take-Off Units or Auxiliary Engines, Minnesota Rules, Part 8125.1301	**ORDER ON REVIEW OF RULES UNDER MINN. STAT. § 14.26**

The Minnesota Department of Revenue (Department) is seeking review and approval of the above-entitled rules, which were adopted by the Department without a hearing pursuant to Minn. Stat. § 14.26 (2024). On September 24, 2024, the Office of Administrative Hearings received the documents that must be filed by the Department under Minn. Stat. § 14.26 and Minn. R. 1400.2310 (2023).

Based upon a review of the written submissions and filings, Minnesota Statutes, Minnesota Rules, and for the reasons in the Memorandum that follows,

IT IS HEREBY DETERMINED THAT:

1. The Department has the statutory authority to adopt the rules.

2. The rules were adopted in compliance with the procedural requirements of Minn. Stat. §§ 14.001-.69 (2024) and Minn. R. 1400.2000-.2310 (2023).

3. The record demonstrates the rules are needed and reasonable.

IT IS HEREBY ORDERED THAT:

The rules are **APPROVED**.

Dated: October 3, 2024

SUZANNE TODNEM
Administrative Law Judge

[210696/1]