

STATE OF MINNESOTA  
IN TAX COURT  
ADM2020-001

**CONTINUING OPERATIONS OF THE MINNESOTA TAX COURT UNDER A  
STATEWIDE PEACETIME DECLARATION OF EMERGENCY (COVID-19)**

**ORDER**

Operations of the Minnesota Tax Court during the emergency declared as a result of the COVID-19 pandemic have been governed most recently by the tax court order filed on April 16, 2020. *See Continuing Operations Of The Minnesota Tax Court Under A Statewide Peacetime Declaration Of Emergency (COVID-19)*, ADM2020-001 (Minn. T.C. filed Apr. 16, 2020).

On May 13, 2020, in Emergency Executive Order No. 20-53, the Governor of the State of Minnesota extended the statewide peacetime emergency first declared on March 13, 2020. Emergency Exec. Order No. 20-53 (May 13, 2020). Simultaneously, in Emergency Executive Order No. 20-56, the Governor rescinded the stay-at-home directive first imposed on March 25, 2020. Emergency Exec. Order No. 20-56 (May 13, 2020). The latter Stay Safe Minnesota order allows persons to leave their homes and gather for some activities, and permits certain non-critical businesses to re-open so long as guidance from the Minnesota Department of Health can be implemented and followed.

The Minnesota Tax Court is an independent agency of the Executive Branch. Minn. Stat. § 271.01, subd. 1 (2018). Guidance recently promulgated by Minnesota Management and Budget (MMB) provides, in pertinent part: (1) that executive branch employees who are currently teleworking will continue teleworking indefinitely; and (2) that agency public services which can be effectively provided remotely should continue to be so provided.

Although the tax court is authorized to use Judicial Branch district court courtrooms, such use must be coordinated with the Judicial Branch. Minn. Stat. § 271.04, subd. 1 (2018). On May 15, 2020, the Chief Justice of the Minnesota Supreme Court filed an order extending previously imposed limitations on in-person hearings in the State’s district courts and on access to courthouse facilities. *See Order Governing the Operations of the Minnesota Judicial Branch Under Emergency Executive Order Nos. 20-53, 20-56*, No. ADM20-8001 ¶¶ 1, 2-5, 9-10 (Minn. filed May 15, 2020). The Chief Justice notes that the Judicial Branch “is now in a transitional phase” and will only gradually extend “the number and type of in-person hearings held in court facilities.” *Id.* at pp.1-2. In accordance with additional MMB guidance, the tax court has begun planning to modify its own courtroom located in the Minnesota Judicial Center so as to comply with all contemporary and developing health and safety standards.

Accordingly, IT IS HEREBY ORDERED THAT:

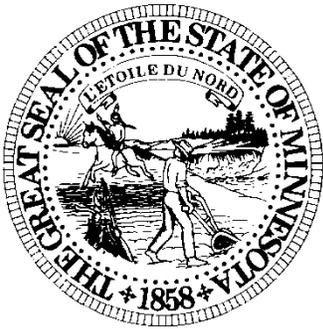
1. Cases pending in the Minnesota Tax Court shall continue, except as otherwise provided herein or in orders filed in individual cases.
2. All pending in-person hearings and trials scheduled to commence on or before June 30, 2020, are stricken from the calendar and will be rescheduled when circumstances permit. This provision does not affect telephonic hearings, which shall proceed as scheduled absent a timely request for rescheduling.
3. The clerk’s counter at the Minnesota Judicial Center will remain limited to electronic and telephonic services. Court staff will remotely monitor electronic and telephonic communications with the Court and will respond as quickly and effectively as possible under prevailing circumstances.

4. Notices of Appeal from orders of the Minnesota Commissioner of Revenue may be filed only by mail (not in person). The date of mailing will be considered the date of filing. *See* Minn. Stat. § 271.06, subd. 2a(a)-(d) (2018). Requests for 30-day extensions of the time to appeal an order of the Commissioner or to file a Return and Answer under Minn. Stat. § 271.06, subds. 2 and 3 (2018), should be submitted by email to [info@taxcourt.state.mn.us](mailto:info@taxcourt.state.mn.us).

5. All documents in pending cases (previously filed cases) should be filed by email to [submissions@taxcourt.state.mn.us](mailto:submissions@taxcourt.state.mn.us) without need for further submission to the Court of paper copies (regardless of any contrary language in a scheduling order).

6. Orders of the Court will be transmitted to parties exclusively by email.

7. This order is effective as of the date filed and supersedes the order of April 16, 2020.



BY THE COURT:

/s/Bradford S. Delapena

Bradford S. Delapena, Chief Judge  
MINNESOTA TAX COURT

Filed: May 18, 2020