

Minnesota Tax Court

Proposed Permanent Amendments to Rules of Tax Court Procedure

Proposed Amendment Rule 8610.0020. PRACTICE BEFORE TAX COURT BY NONRESIDENT LAWYERS.

Subp. 2. Motion to oppose; denial of privilege. No later than 30 days before the first scheduled hearing on the matter, opposing counsel may move the tax court for a hearing to oppose the practice of the nonresident lawyer before the tax court. The opposing counsel has the burden of establishing cause to deny the nonresident lawyer the privilege of practicing before the tax court. This hearing may be conducted by telephone or remote technology at the court's discretion. Failure of opposing counsel to respond within the specified time period waives opposing counsel's right to contest the nonresident lawyer's practice before the tax court. The tax court may, for cause, deny the nonresident lawyer the privilege of practicing before the tax court.

Proposed Amendment Rule 8610.0030. EXTENSION OF TIME TO APPEAL FROM AN ORDER OF COMMISSIONER OF REVENUE.

The first sentence is amended to read:

A request for an extension of time to appeal from an order of the commissioner of revenue must be made to the tax court either by telephone or in writing by e-mail or mail to the main office of the tax court in St. Paul, Minnesota.

Proposed Amendment Rule 8610.0070. MOTION PRACTICE.

Subp. 11. Telephone and Remote Hearings.

If a motion is authorized by the tax court to be heard by remote technology or telephone, the parties will comply with the court's instructions for joining a remote or telephonic proceeding. Dispositive motions must be transcribed. Nondispositive motions may be transcribed at the request of either party or on motion of the tax court.

Proposed Amendment Rule 8610.0100. STIPULATION OF FACTS.

The parties may stipulate to any or all questions of fact involved in the appeal or petition. Any written stipulation of fact must be filed with the tax court. Any oral stipulation of fact must be placed on the record.

Proposed Amendment Rule 8610.0110. SUBMISSION WITHOUT HEARING.

If all parties to an appeal or petition by written stipulation waive their right to a public hearing, the parties may submit the matter to the tax court on written stipulation of facts and briefs. After the submission the court may, in its discretion, require appearance for the taking of further testimony or for oral argument. If an appearance is required, written notice must be provided to all parties at least ten days before the hearing.

Proposed Amendment Rule 8610.0130. DOCUMENTARY EVIDENCE.

The last sentence is removed:

~~An original and one copy of all exhibits must be furnished to the court and a copy must be served on all opposing counsel or the opposing party if the party is self-represented.~~

Proposed Amendment Rule 8610.0150. REQUEST FOR COSTS AND DISBURSEMENTS.

No later than 90 days after the date of a final order of the tax court, a party may file and serve a motion that costs and disbursements be granted to the prevailing party in the case of a commissioner of revenue matter under Minnesota Statutes chapter 271, or be included in the judgment in the case of a real estate tax appeal under Minnesota Statutes chapter 278. The motion must be supported by an affidavit outlining the basis for granting costs and itemizing the amounts requested. Within 10 days of being served, the non-moving party must file and serve any objection to the request for costs and disbursements. The tax court may order a hearing within 20 days of receiving an objection to determine whether costs and disbursements will be awarded. The hearing may be conducted by telephone or remote technology at the court's discretion. Failure to respond within the 10-day period waives the non-moving party's right to contest awarding costs.