

STATE OF MINNESOTA
IN TAX COURT
ADM2022-001

**ADMINISTRATIVE ORDER GOVERNING CONTINUING OPERATIONS OF
THE MINNESOTA TAX COURT (COVID-19)**

The Minnesota Tax Court is an independent agency of the Executive Branch. Minn. Stat. § 271.01, subd. 1 (2020). Guidance promulgated by Minnesota Management and Budget (MMB) provides, in pertinent part: (1) that executive branch employees who are currently teleworking may continue teleworking; and (2) that agency public services which can be effectively provided remotely may continue to be so provided. Although the tax court is authorized to use Judicial Branch district court rooms, such use must be coordinated with the Judicial Branch. Minn. Stat. § 271.04, subd. 1.

The operations of the Minnesota Judicial Branch are governed in large part by an order concerning standards for presumptively remote and presumptively in person formats. Order Governing the Continuing Operations of the Minnesota Judicial Branch, No. ADM20-8001 (Minn. filed Apr. 19, 2022). Like the Judicial Branch, the tax court remains open to hearing from parties concerning the format of upcoming hearings and trial.

Accordingly, IT IS HEREBY ORDERED THAT:

1. All hearings and trials will presumptively be conducted remotely until further order of this court. Judges, however, may hold a hearing or trial in person upon consultation with parties. Accordingly, parties are encouraged to discuss the proposed format of hearings and trials (i.e., in person or remote) with each other and the presiding judge to allow for adequate preparation if necessary. The court makes several resources to prepare for remote proceedings available on the public website. See the [Remote Trial Procedures General Order](#) and [Remote Hearing Best Practices](#).

2. The Minnesota Tax Court is open to in-person filing services at the Minnesota Judicial Center. Visitors to the Tax Court must abide by the requirements of paragraph 3. Parties who cannot file documents electronically (or are exempted from doing so by a scheduling order) may file by mail or in person. Furthermore, Notices of Appeal from orders of the Minnesota Commissioner of Revenue must be filed either by mail or in person. They may not be filed by email.

3. Visitors to the Minnesota Judicial Center must comply with the provisions of any order of the Judicial Branch requiring face coverings in court facilities. The court continues to encourage email and telephone communications in lieu of in-person visits to the court.

4. Visitors to district court facilities or county-owned buildings for purposes of Tax Court proceedings must comply with any local requirements concerning face coverings in district court facilities or county-owned buildings.

5. This order is effective as of the date filed, and supersedes the order of August 11, 2021.

Jane N. Bowman, Chief Judge
MINNESOTA TAX COURT

Filed: July 26, 2022