

## **FINDINGS & STATEMENT OF SUPPORTING REASONS**

Amending Minnesota Rules, parts 8001.0300, subpart 2; 8038.0100, subparts 4, 6, and 8; 8093.0200, subparts 1, 1a, and 2; 8130.6400, subparts 1 and 3; 8130.6600; 8130.8100, subpart 2; and 8160.0500, subpart 1.

### **FINDINGS**

Article 24 of 2019 Minn. Laws, 1st Spec. Sess. ch. 6 updated the tax statutes to modernize language referencing persons with disabilities and married persons. However, chapters 8001-8175 of Minnesota Rules governing revenue, still use the outdated terminology that was updated in Minnesota Statutes by the legislature in 2019.

Specifically, Minnesota Rules, parts 8001.0300, 8038.0100, 8093.0200, and 8160.0500 need marriage references updated to reflect the updated terminology in Minnesota Statutes updated by the legislature in 2019. Also, Minnesota Rules, parts 8130.6400, 8130.6600, and 8130.8100 need references to disabled veterans updated to reflect the updated terminology in Minnesota Statutes update by the legislature in 2019.

The proposed amendments would update those references to bring terminology in the Minnesota Rules governing revenue in line with the updated terminology in Minnesota Statutes governing taxes.

### **STATEMENT OF SUPPORTING REASONS**

An amendment must meet one of the criteria of Minnesota Statutes, section 14.388, to be adopted under good cause exemption procedures. The third clause, “to incorporate specific changes set forth in applicable statutes when no interpretation of law is required,” applies in this instance. The fourth clause – “make[s] changes that do not alter the sense, meaning, or effect of a rule” – also applies.