

Department of Revenue

REQUEST FOR COMMENTS

Possible Amendments to Department of Revenue Rule Governing Petroleum Tax Refunds for Power Take-Off Units or Auxiliary Engines, *Minnesota Rules*, Part 8125.1301; Revisor's ID Number R-04840.

Subject of Rules. The Department of Revenue (“Department”) requests comments on a possible amendment to *Minnesota Rules*, Part 8125.1301 (the “Rule”), which governs petroleum tax refunds for power take-off units (“PTOs”) and auxiliary engines. The Rule has not been updated since 1998, and the Department is proposing changes to align the Rule with current terminology and current industry and Department practices.

Persons Affected. Any amendment to the Rule would affect gasoline and special fuel consumers that pay Minnesota petroleum tax imposed by *Minnesota Statutes*, Chapter 296A, and subsequently seek a refund of the tax because the gasoline or special fuel was used for the operation of a PTO or auxiliary engine.

Statutory Authority. *Minnesota Statutes*, section 296A.02, subdivision 3, authorizes the Department to “adopt rules relating to administration and enforcement of laws regulating the sale, distribution, and use of petroleum products and special fuel.”

Public Comment. Interested persons or groups may submit written comments until 4:30 p.m. on Friday, May 3, 2024. Submit comments directly to the Agency Contact Person (contact information below) or via the Office of Administrative Hearings rulemaking e-comments website <https://minnesotaoah.granicusideas.com/discussions>.

The Department will not move to the next phase of the rulemaking, which is publication of a Notice of Intent to Adopt a rule amendment, until more than 60 days after publication of this Request for Comments. This next Notice of Intent to Adopt phase of the rulemaking: 1) allows the Department to update the proposed rule changes based on public comment received in response to this Request for Comments; and 2) provides another opportunity for public comment.

Rule Drafts. The proposed rule changes, and an explanation of the proposed changes, can be found on the Department’s website: <https://www.revenue.state.mn.us/minnesota-administrative-rules>. Persons wanting a paper copy of these documents should contact the Agency Contact Person (contact information below).

Agency Contact Person. Written questions, requests for more information, and public comments may be directed to:

Jim Jordan, Attorney
Appeals, Legal Services, and Disclosure Division
Minnesota Department of Revenue
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Alternative Format. Upon request, this information may be made available in an alternative format, such as large print, braille, or audio. To make such a request, please reach out to the agency contact person (contact information above).

NOTE: Comments received in response to this request will not necessarily be included in the rulemaking record submitted to the administrative law judge if and when a proceeding to adopt rules is started. The agency is required to submit to the judge only written comments received after rule updates are formally proposed during the Notice of Intent to Adopt phase of the rulemaking, which takes place after this Request for Comments phase. If you submit comments during this Request for Comments phase of the rulemaking and want to ensure the judge reviews them, you should resubmit comments during the Notice of Intent to Adopt phase.

Dated: March 4, 2024

Commissioner Paul Marquart
Minnesota Department of Revenue