

**SENATE  
STATE OF MINNESOTA  
NINETIETH SESSION**

**S.F. No. 1006**

(SENATE AUTHORS: DZIEDZIC, Chamberlain, Rest and Senjem)

DATE  
02/15/2017

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OFFICIAL STATUS  
Introduction and first reading  
Referred to Judiciary and Public Safety Finance and Policy

1.1 A bill for an act  
1.2 relating to taxation; Tax Court; modifying deadlines; amending Minnesota Statutes  
1.3 2016, section 271.08, subdivision 1.

1.4 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MINNESOTA:

1.5 Section 1. Minnesota Statutes 2016, section 271.08, subdivision 1, is amended to read:

1.6 Subdivision 1. **Written order.** The Tax Court, except in Small Claims Division, shall  
1.7 determine every appeal by written order containing findings of fact and the decision of the  
1.8 Tax Court. A memorandum of the grounds of the decision shall be appended. Notice of the  
1.9 entry of the order and of the substance of the decision shall be mailed to all parties. A motion  
1.10 for rehearing, which includes a motion for amended findings of fact, conclusions of law,  
1.11 or a new trial, must be served by the moving party within ~~45~~ 30 days after mailing of the  
1.12 notice by the court as specified in this subdivision, and the motion must be heard within ~~30~~  
1.13 60 days thereafter, unless the time for hearing is extended by the court within the ~~30-day~~  
1.14 60-day period for good cause shown.

1.15 **EFFECTIVE DATE.** This section is effective the day following final enactment.