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April 10, 2025

Representative Greg Davids, Chair
Representative Aisha Gomez, Chair
Representatives Jim Joy and Matt Norris, Vice Chairs
Minnesota House of Representatives, Taxes Committee

Re: COST Supports H.F. 912 Establishment of Private Letter Rulings

Dear Chair Davids, Chair Gomez, Vice Chair Joy, Vice Chair Norris, and Members of the Committee:

On behalf of the Council On State Taxation (COST), we respectfully submit this testimony supporting H.F. 912, which would establish a formal private letter ruling process for Minnesota taxpayers. Per our State Administrative Scorecard, Minnesota is one of only three states without such a process.¹

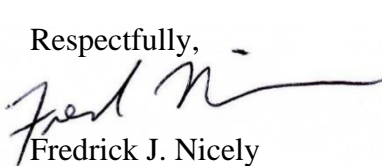
About COST

COST is a non-profit trade association based in Washington, DC. COST was formed in 1969 as an advisory committee to the Council of State Chambers of Commerce and today has an independent membership of approximately 500 major corporations engaged in interstate and international business, many of which directly conduct business in Minnesota. COST's objective is to preserve and promote the equitable and non-discriminatory state and local taxation of multijurisdictional business entities.

Private Letter Ruling Process Promotes Transparency in Tax Guidance

We appreciate that the Minnesota Department of Revenue (DOR) provides some general tax laws information. However, the DOR needs to have an additional process where it can issue and publish (in redacted form) rulings on specific issues raised by taxpayers. H.F. 912 is a bill that accomplishes this; it provides additional transparency for taxpayers, allowing them to better understand the DOR's position on the State's tax law. Please let us know if you have any questions.

Respectfully,



Fredrick J. Nicely



Marilyn A. Wethekam

cc: COST Board of Directors
Patrick J. Reynolds, COST President & Executive Director

¹ COST "Best and Worst of State Tax Administration;" issued December 2023 is available at: www.cost.org/globalassets/cost/state-tax-resources-pdf-pages/cost-studies-articles-reports/cost-2023-admin-scorecard---final-draft-combined.pdf. While some other states are problematic in not publishing their rulings to the public (in redacted form), Idaho, Minnesota, and Montana are the only states that offer no type of private letter ruling process to taxpayers.