

HOUSE RESEARCH

Bill Summary

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Authors: Vogel and Cornish

Subject: Tax Court

Analyst: Rebecca Pirius, 651-296-5044

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Overview

This bill makes changes to Tax Court procedure and jurisdiction in line with similar provisions in district court. It also allows the use of certain restricted funds for operating expenses in the current biennium.

Section

- 1** **Written order.** Extends the time for serving a motion for a rehearing from 15 to 30 days and the time to hear the motion from 30 to 60 days.
- 2** **Small claims jurisdiction.** Increases the monetary threshold for small claim division from \$5,000 to \$15,000 for cases not involving valuation, assessment, and taxation of property.
- 3** **Additional resources.** Amends rider language for the current biennium to allow funds dedicated to law clerks, CLE costs, and Westlaw, to be used for operating expenses. Makes funds in the first year available in the second year.