

May 9, 2025

Members of the Conference Committee on H.F. 2432,

On behalf of the Minnesota Tax Court, we write to respectfully request the Committee fully support our budget request for Fiscal Years 2026-27 as included in the Governor's proposed budget and as recommended by the Senate. This funding is essential to the Tax Court's ability to fulfill its critical mission of providing taxpayers with a fair and efficient forum to resolve tax disputes. Although our budget is relatively small portion of the state budget, we play an outsized role in ensuring public trust in our taxing system.

Mission-Critical Budget Needs

The requested budget directly supports our core functions of adjudicating tax controversies and ensuring equal access to justice for all taxpayers. Specifically, these funds will:

- Maintain appropriate staffing levels for 3 judicial officers, 3 attorneys, and 4 administrative staff who collectively administer over 3,000 cases annually
- Support continued modernization of our electronic filing and case management systems
- Enable timely and accessible trials court proceedings in *all* Minnesota counties

The Minnesota Tax Court takes it duty to treat all litigants fairly and issue well-reasoned and legally correct decisions seriously. Our requested funding will allow us to address increasing costs, including anticipated lease and health care costs, all while maintaining a high level of service to taxpayers and taxing authorities.

We appreciate your consideration of this request and are available to provide any additional information needed to support your deliberations.

Respectfully submitted,



Jane N. Bowman, Chief Judge
Minnesota Tax Court



Bradford S. Delapena, Judge
Minnesota Tax Court



Beverly J. Luther Quast, Judge
Minnesota Tax Court