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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.<sup>1</sup>

**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

<sup>1</sup> 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](http://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.



**April 10, 2025**

Dear Members of the House Taxes Committee:

The Minnesota Chamber of Commerce represents over 6,300 businesses of all sizes and industries employing over 500,000 employees in Minnesota. We advocate for public policies to strengthen Minnesota's business climate and to help grow Minnesota's economy.

Ease of administration, certainty, and stability in a tax system are key principals for a sound revenue system. The administrative cost of complying with Minnesota's complex tax system can be a significant additional cost of doing business in this state. That's why we support House File 912 and thank Representative Quam for his authorship of this taxpayer friendly bill.

The new private letter ruling (PLR) process established by HF 912 will help taxpayers voluntarily comply with Minnesota's tax laws. Minnesota is one the last few states without a private letter ruling program.

Minnesota's complex and often confusing administration of taxes remains a significant challenge for businesses of all sizes. A PLR process would provide taxpayers and practitioners upfront clarity on how the Department of Revenue may interpret various tax laws and rules. Providing this additional clarification and guidance upfront will help

We urge your support of this bill adding an important new process for taxpayers which will improve voluntary compliance, reduce uncertainty, and reduce taxpayer costs.

Sincerely,

Brian Cook  
Director of Taxes, Fiscal Policy, and Elections