



Minnesota Tax Court
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March 11, 2024

Representative Kelly Moller, Chair
Public Safety Finance and Policy Committee
Minnesota House of Representatives
State Office Building
St. Paul, MN 55155

Via Email Only

Re: HF 4326 – Judicial Protection Bill

Dear Chair Moller and Committee Members:

The Minnesota Tax Court supports HF 4326, a bill concerning judicial safety in the Minnesota Government Data Practices Act. Additionally, **we recommend inclusion of the judges and staff of the three executive branch courts:** the Minnesota Tax Court, the Office of Administrative Hearings, and the Workers' Compensation Court of Appeals.

The Minnesota Tax Court is a specialized court specifically established by the Minnesota Legislature to hear only tax related cases. The Court's mission is to provide timely and equitable disposition of appeals of orders issued by the Commissioner of Revenue and local property tax valuations, classification, equalization and/or exemptions. Although the Tax Court is in the Minnesota Judicial Center, the judges travel throughout Minnesota to conduct trials.

Safety is a top priority for our court to ensure fair and independent adjudication of tax disputes. Just as the in judicial branch, we have been subject to threats of violence, including a recent bomb threat. We appreciate the Legislature's support of security features at our physical location and hope you will include our administrative courts in the additional protections offered by HF 4326.

Sincerely,

A handwritten signature in black ink, appearing to read "Jane N. Bowman".

Jane N. Bowman, Chief Judge
MINNESOTA TAX COURT

cc: Ellen McDaniel, Committee Administrator