



MINNESOTA HISTORICAL SOCIETY
Minnesota State Archives

REVENUE DEPARTMENT
Legal and Legislative Affairs Division

An Inventory of Its Records

OVERVIEW OF THE RECORDS

Agency: Minnesota. Dept. of Revenue. Legal and Legislative Affairs Division.
Series Title: Records.
Dates: 1976-1985.
Quantity: 5.15 cu. ft. (4 boxes and 2 partial boxes).
Location: See Detailed Description section for box locations.

SCOPE AND CONTENTS OF THE RECORDS

Files documenting the operation and administration of this division, which provided the legal research skills for tax policy formation and assistance to the operating divisions in the application of tax laws. The department's legislative activities were also centered in this division, including development of legislative programs, bill drafting, and presentation of information to legislative committees.

The files consist of the correspondence and subject files of Gregg C. Miller, detailing his activities as assistant commissioner in charge of the division; correspondence files of division attorney Lucy Mitchell, concerning various legal issues relating to the department; income tax rules hearing records; income tax correspondence and interoffice memoranda; and legislative files, mainly concerning various forms of taxation.

INDEX TERMS

This collection is indexed under the following headings in the catalog of the Minnesota Historical Society. Researchers desiring materials about related topics, persons or places should search the catalog using these headings.

Topics:

Fiscal policy--Minnesota.
Income tax--Law and legislation--Minnesota.

Revenue--Minnesota.
Tax administration and procedure--Management.
Taxation--Law and legislation--Minnesota.

Persons:

Miller, Gregg C.
Mitchell, Lucy.

Types of Documents:

Hearings.

ADMINISTRATIVE INFORMATION

Preferred Citation:

[Indicate the cited folder and item here]. Minnesota. Dept. of Revenue. Legal and Legislative Affairs Division. Records. Minnesota Historical Society. State Archives.
See the Chicago Manual of Style for additional examples.

Accession Information:

Accession number(s): 986-21, 989-214, 991-30, 992-8, 992-89, 999-68

Processing Information:

Processed by: Processing Staff; Charles Rodgers, 1989, 1999; Mary Klauda, 1990, 1991.
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DETAILED DESCRIPTION OF THE COLLECTION

Note to Researchers: To request materials, please note both the location and box numbers shown below. Each entry consists of one folder unless otherwise stated.

Location	Box	
127.B.20.10F	1	Assistant Commissioner Gregg C. Miller: Correspondence, 1978-1985. 7 folders. Subject files, 1978-1985. Abatements, Adjustments, Compromise and Appeal Process, 1981-1984. Audits through the Computer, 1979-1981. Business License Clearance Program, 1978-1985.
127.B.20.8F	2	Corporate Processing System, 1983-1984. Correspondence, 1985. 2 folders. Cost/Benefit Analysis Policy, 1984. Enforcement Initiatives, 1985. Legislative Program, 1985. Legislative Reports, Schedule of, 1983-1985. Memos, 1985. 5 folders. Objectives: Compliance, 1983. Objectives: Income Tax, 1983.

Location	Box	
127.B.20.8F	2	Division Attorney Lucy Mitchell: Correspondence, 1983-1985. 13 folders Regarding various legal issues relating to the department. General, 1983-1985. 3 folders. A-B, 1984-1985. Buffalo Youth Hockey, 1984.
127.B.20.9B	3	C-D, 1984-1985. E-K, 1984-1985. Gravel tax, 1984-1985. L-M, 1984-1985. N, 1984-1985. Nicklaus, 1984. O-S, 1984-1985. T-Z, 1984-1985. Income Tax Rules Hearing records, 1976. Attorney General comments. Hearing documents. Hearing transcripts, Volumes I-V. 5 folders. Minnesota Taxpayers Association. Proposed Income Tax Regulations. Public statements/comments. Regulations: Comments by Minnesota Taxpayers Association. Regulations: Division recommended changes. Regulations: Outside comments. Income Tax Rules Hearing records, 1977-1983. Ad valorem property taxes imposed on utility companies, 1979. 4 folders. Ad valorem taxes imposed on railroad companies, 1978, 1980. 2 folders.
126.H.9.9B	4	Ad valorem taxes imposed on railroad companies, 1980. 1 folder. Apportionment of the value of railroad operating property to taxing districts, 1978-1979. 2 folders. Income tax energy credit, 1979. Individual housing accounts, 1980-1983. 7 folders. Individual income tax and property tax refunds, 1981. 2 folders. Sales and use exemption for residential heating fuels, 1978. Taxation and inspection of petroleum products, 1980. 2 folders. Miscellaneous rules, October 1980. 4 folders. Recap of amendments to proposed rules, 1977.

Location	Box	
126.H.9.10F	5	Income tax correspondence, 1984-1985. Copies of correspondence and interoffice memoranda of the attorney for the Income Tax Division. Includes correspondence with the general public, elected officials, and attorneys regarding tax legislation and income tax law and procedure. 1984. 12 folders. 1985. 12 folders.
126.J.14.1B	6	Legislative files, 1976-1978. Administration bill, 1978. Bills for Governor's Office, 1977. Corporate Income Tax, 1977. Governor's Tax Bill, 1978. House File No. 1916, 1978. Income tax, 1977. Inheritance Tax Bill, 1977. Legislation, 1976-1977. 2 folders. Liquor licenses, 1978. Omnibus Tax Bill, 1977. Pending Litigation, 1978. Property tax, 1977. Sales tax, 1977. <i>[0.75 cu. ft. empty, legal]</i>