

**SENATE
STATE OF MINNESOTA
EIGHTY-NINTH SESSION**

S.F. No. 3501

(SENATE AUTHORS: LATZ)

DATE	D-PG	OFFICIAL STATUS
04/11/2016	5799	Introduction and first reading Referred to Taxes

1.1 A bill for an act
 1.2 relating to taxation; Tax Court; modifying the prohibition on representation;
 1.3 amending Minnesota Statutes 2014, section 271.18.

1.4 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MINNESOTA:

1.5 Section 1. Minnesota Statutes 2014, section 271.18, is amended to read:

1.6 **271.18 EX-JUDGES NOT TO REPRESENT CLIENTS; EXCEPTION;**
 1.7 **VIOLATION.**

1.8 No judge ~~or employee~~ of the Tax Court, except referees appointed for the small
 1.9 claims division, shall, within one year after the office or employment has terminated, act
 1.10 as counsel, attorney, or agent ~~for a taxpayer~~ in connection with any claim or proceeding
 1.11 pending in ~~the department of revenue or in~~ the Tax Court at the time of termination.

1.12 No judge, referee, or employee shall, at any time after the termination of the office or
 1.13 employment, act as counsel, attorney, or agent in connection with any claim or proceeding
 1.14 of which the person terminated has knowledge which was acquired in the course of a
 1.15 term of office or employment in the Tax Court. Any violation of the provisions of this
 1.16 section shall be a gross misdemeanor.

1.17 **EFFECTIVE DATE.** This section is effective following final enactment.