

8610.0080 MOTIONS TO RECONSIDER.

Motions to reconsider are prohibited except by express permission of the Tax Court, which will be granted only upon a showing of compelling circumstances. Requests to make a motion and any responses to such requests must be made only by letter to the Tax Court of no more than two pages in length, a copy of which must be served on all opposing counsel and self-represented litigants.

Nothing in this part alters or tolls any deadlines established by statute, including the deadlines for obtaining appellate review of any order of the Tax Court.

Statutory Authority: *MS s 271.06*

History: *48 SR 411*

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