



Memo

Date: 11/5/2024

To: Energy Transition Advisory Committee (ETAC)

From: Holly Soderbeck, Property Tax Division, Minnesota Department of Revenue

RE: ETAC Meeting, December 4, 2024

Updates from the Minnesota Department of Revenue:

- [Office of Public Engagement](#)
- [New: Understanding Property Taxes in Minnesota Video](#)
- [Idea for a Gross Operating Revenues Tax](#)
- [Other Resources](#), including Interactive Property Tax Data

The [Minnesota Department of Revenue's Mission](#): Working together to fund the future for all of Minnesota. And **Our Vision**: Everyone reports, pays, and receives the right amount: no more, no less.

Office of Public Engagement

The Office of Public Engagement with Revenue launched in the Summer of 2022 and recently began a newsletter to share information about upcoming engagement and education efforts. You can sign up to receive updates by visiting www.revenue.state.mn.us and entering your email in the Subscribe to Email Updates section. Select "Public Engagement with Revenue" to subscribe.

Minnesota Department of Revenue

Working together to fund the future for all of Minnesota

INDIVIDUALS	BUSINESSES	TAX PROFESSIONALS	GOVERNMENTS
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Top Tasks

- [Where's My Refund?](#)
- [Make a Payment](#)
- [Log in to e-Services](#)
- [Register for a Tax ID](#)
- [Calculate a Sales Tax Rate](#)
- [Find a Form](#)



Military Tax Benefits

Minnesota tax benefits are available for active-duty military members, reservists, veterans, and their spouses. For more information, see [Military Service Members](#).



Check on Your Refund

Get the latest information on where your income tax or property tax refund is in the process, or when we sent it to you. For details, go to [Where's My Refund?](#)



Come Work With Us

Join the Revenue team of professionals who strive to innovate, think big, and work together while serving Minnesotans! For current jobs, [go to our Careers page](#).

FEATURED VIDEO



[Check out our other videos.](#)

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Gross Operating Revenues Tax Idea – for utility, pipeline, and railroad operating property

Currently, the department does not have intentions of proposing legislation on this idea.

<https://www.revenue.state.mn.us/idea-gross-operating-revenues-tax>

Please submit any comments or questions to sa.property@state.mn.us or holly.soderbeck@state.mn.us.

Owners of utility, pipeline, and railroad operating property pay property taxes similar to other property owners within the state. Most property in the state is assessed (valued) by the local jurisdictions (county or city governments). Utility, pipeline, and railroad operating property is valued by the department of revenue. The valuation methodology is laid out in [Minnesota Rules 8100](#) for utility and pipeline operating property and [Minnesota Rules 8106](#) for railroad operating property.

We launched our idea in February 2024 and held listening sessions in May/June 2024 and November 2024. We are hitting “pause” on this idea during the 2025 legislative session and will pick back up after that.

Other Resources

- Programs/Refunds/Credits:
 - Child Tax Credit [webpage](#) and [video](#)
 - Property Tax Refund, <https://www.revenue.state.mn.us/property-tax-refund>
 - Senior Citizens, <https://www.revenue.state.mn.us/senior-citizens>
 - Find Free Tax Preparation Help, <https://www.revenue.state.mn.us/free-tax-preparation-help>
 - [Where's My Refund?](#)
- Interactive Property Tax Data:
 - Try out our [Interactive Property Tax Data tool](#). Based on customer feedback, we designed this tool that lets you create and download custom reports based on factors, such as year and location.
 - Want to see how much wind and solar energy production tax was generated in Minnesota? There is an [interactive map for solar](#) and an [interactive map for wind](#).