

January 10, 2024

The Honorable Erin Murphy, Chair
Senate State and Local Government
3211 Minnesota Senate Building

The Honorable Ginny Klevorn, Chair
House State and Local Government Finance and Policy
581 State Office Building

The Honorable Bruce Anderson
Ranking Minority Member
2209 Minnesota Senate Building

The Honorable Jim Nash
Ranking Minority Member
349 State Office Building

Dear Senators and Representatives:

In accordance to the changes in Minnesota Statute 16D.09, I am submitting a write-off report to the chairs and ranking minority members of the legislative committees with jurisdiction over state government finance with details for any uncollectible debt written off equal or exceeding \$100,000 for the second quarter of FY 2024.

If you have questions, please contact Maggie Rittenhouse, maggie.rittenhouse@state.mn.us or 651-556-4044.

Sincerely,



Paul Marquart
Commissioner

Cc: Eric Nauman, Senate Counsel, Research and Fiscal Analysis
Emily Adriens, House Fiscal Analysis
Andrew Erickson, Senate Counsel, Research and Fiscal Analysis
Helen Roberts, House Fiscal Analysis

**Agency Accounts Receivable Write-Off Report to Legislature for debts over \$100,000
FY2024**

Minnesota Statute 16D.09 Uncollectible Debts requires agencies to report accounts receivable write-offs to the legislature if an uncollectible debt equals or exceeds \$100,000. The agency shall notify the chairs and ranking minority members of the legislative committees with jurisdiction over the state agency's budget at the time the debt is determined to be uncollectible.

Date : 1/15/2024

Revenue		Maggie Rittenhouse		maggie.rittenhouse@state.mn.us			
Line Number	Public or Not Public	Legal Authority if Not Public	Debtor Name if Public	Amount	Revenue Type / Program	Reason Debt Written-Off	Duration Debt Outstanding
1	NP	Minn. Stat. § 2708.02, subd. 1		191,350.79	510002 - Indiv Inc Tax W/h	The cost of further collection action will exceed the amount recoverable	12/31/2015, 6/30/2016, 9/30/2016, 12/31/2016
2	NP	Minn. Stat. § 2708.02, subd. 1		172,662.31	510102 - Corp Income Dec	All reasonable collection efforts have been exhausted	10/31/2006, 10/31/2007, 10/31/2008, 10/31/2009, 10/31/2010, 10/31/2011, 10/31/2012, 10/31/2013, 10/31/2014
3	NP	Minn. Stat. § 2708.02, subd. 1		114,093.64	510003 - Ind Inc Tax Dec	All reasonable collection efforts have been exhausted	12/31/1999, 12/31/2004, 12/31/2005, 12/31/2006, 12/31/2007, 12/31/2008, 12/31/2009, 12/31/2010, 12/31/2011,
4	NP	Minn. Stat. § 2708.02, subd. 1		112,702.31	510002 - Indiv Inc Tax W/h	All reasonable collection efforts have been exhausted	9/30/2009, 12/31/2009, 3/31/2010, 6/30/2010, 9/30/2010, 12/31/2010, 3/31/2011, 6/30/2011, 9/30/2011, 12/31/2011
5	NP	Minn. Stat. § 2708.02, subd. 1		102,819.78	510003 - Ind Inc Tax Dec	The available assets or income, current or anticipated, that maybe be available for payment of the debt are insufficient	12/31/2006, 12/31/2007
6	NP	Minn. Stat. § 2708.02, subd. 1		312,336.77	510003 - Ind Inc Tax Dec	All reasonable collection efforts have been exhausted	12/31/2004
				1,005,965.60			