



MINNESOTA HISTORICAL SOCIETY  
Minnesota State Archives

**REVENUE DEPARTMENT:  
Commissioner's Office:**

**An Inventory of the Arthur C. Roemer Files**

**OVERVIEW**

**Agency:** Minnesota. Department of Revenue. Commissioner's Office.  
**Series Title:** Arthur C. Roemer files.  
**Dates:** 1958-1986.  
**Quantity:** 9.1 cubic feet (8 boxes and 2 partial boxes).  
**Location:** See Detailed Description section for box locations.

**SCOPE AND CONTENTS**

Correspondence, speeches, and subject files documenting the daily administration of the Revenue Department during Roemer's years as assistant commissioner (1960-1961), deputy commissioner (1961-1971, 1979-1983), and commissioner (1971-1978, 1983-1984).

The subject files detail the department's relations with other state agencies and departments, particularly the governor's office, and with various county officials, as well as covering such topics as compliance, federal taxes, legislation, Indians, penalties, press coverage, railroads, the Multistate Tax Commission, tax policy, and administration of various taxes, including those on airline property, alcohol, tobacco, corporate income, income, and sales.

**ARRANGEMENT**

Divided into four sections: chronological correspondence (1965-1986), alphabetical correspondence (1979-1982), speeches (1958-1982), and alphabetical subject files (1975-1986).

## 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:

Airlines--Minnesota.  
Alcohol--Taxation--Minnesota.  
Corporations--Taxation--Minnesota.  
County officials and employees--Minnesota.  
Executive departments--Minnesota.  
Fiscal policy--Minnesota.  
Income tax--Minnesota.  
Indians of North American--Taxation--Minnesota.  
Intergovernmental fiscal relations--Minnesota.  
Intergovernmental tax relations--Minnesota.  
Property tax--Minnesota.  
Railroads--Taxation--Minnesota.  
Revenue--Minnesota.  
Sales tax--Minnesota.  
Tax administration and procedure--Minnesota.  
Tax penalties--Minnesota.  
Taxation--Compliance costs--Minnesota.  
Taxation--Law and legislation--Minnesota.  
Tobacco--Taxation--Minnesota.

### Persons:

Roemer, Arthur C.

### Organizations:

Minnesota. Department of Revenue--Management.  
Minnesota. Office of the Governor.  
Multistate Tax Commission.

## ADMINISTRATIVE INFORMATION

### Preferred Citation:

*[Indicate the cited folder and item here].* Minnesota. Department of Revenue.  
Commissioner's Office. Arthur C. Roemer Files. Minnesota Historical Society. State  
Archives.

*See the Chicago Manual of Style for additional examples.*

### Accession Information:

Accession numbers: 983-155, 984-105, 986-21, 989-6, 989-214, 991-30, 991-162, 992-8,  
994-27

**Processing Information:**

Catalog ID No.: 1738219

**DETAILED DESCRIPTION**

*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.*

<b>Location</b>	<b>Box</b>	
154.J.1.7B	1	Correspondence, 1965-1986. 14 folders. 1965. 1968-1970. 1976-1985. 1976-1977. 2 folders. 1978-1979. 1979. 2 folders. 1980. 1980-1981. 1981-1982, 1985. 1985-1986. 2 folders. Includes index. 1986. Alphabetical correspondence, 1979-1982. Alphabetical by correspondent; thereunder, in chronological order. A-C. 3 folders.
118.G.13.3B	2	D-Z. 21 folders. Speeches, 1958-1982. 1958-1969. 1969-1972. 1974-1976.
118.G.13.4F	3	1976-1978. 1978-1982. 1982. Subject files, 1975-1986. Administration Department, 1981-1986. Affirmative action, 1985-1986. Agriculture, 1985-1986. Airflite apportionment, 1986. Airlines Property Tax, 1986. Alcohol, Tobacco, and Special Taxes, 1986. Assessors' meeting, 1986. Assistant Commissioners' meetings, 1985-1986. 3 folders.

<b>Location</b>	<b>Box</b>	
118.G.13.4F	3	Attorney General's Office, 1986. Attorney General's Opinions, minerals, 1985-1986. Auditor, 1976-1982. Beautification of Centennial Building, 1985-1986. Boschwitz, Senator Rudy, 1986. Budget, 1985-1986. Business Tax Policy Team, 1986. 3 folders. Business Tax Payer Registration, 1986. Charitable gambling, 1986. Charitable solicitations, 1986. Cigarette sales, 1986. Code of Ethics, 1986. Commerce Department: Insurance Division, 1976-1982.
118.G.13.5B	4	Communications Services, 1986. Compliance, 1985-1986. 3 folders. Compliance Initiatives, 1985-1986. Corporate Income Tax, 1985-1986. County correspondence, 1985-1986. 2 folders. County correspondence, bulletins, 1981-1985. Court cases, 1986. Court decisions, 1981-1982. Deputy Commissioner, 1986. Digi-Key Corporation, 1986. Department meeting agendas, 1980-1983. Division Directors, 1984-1986. 3 folders. Durenburger, Senator Dave, 1985-1986. Economic Security Department, 1976-1982. Economy, 1979-1983. Ely Study, 1986. Energy, Planning and Development Department, 1976-1982. Equalization, 1975-1984. Exempt gasoline, 1976. Expatriates, 1985-1986. Fairmont Wholesale, 1986. Farm Seminar, 1986.
118.G.13.6F	5	Federal Excise Tax, 1986. Federal Funds for Minnesota, 1979-1983. Federal Tax Amnesty, 1985-1986. Federal Tax Policy, 1985-1986. 5 folders. Federation of Tax Administrators, 1985-1986. Field Operations Directors, 1979-1983. Field Operations Division, 1985-1986. Finance Department, 1976-1986. 2 folders. Fingerhut Corporation, 1985-1986.

<b>Location</b>	<b>Box</b>	
118.G.13.6F	5	Fixit column, 1979-1983. Food stamps, 1985-1986. Frenzel, Representative Bill, 1985-1986. Fridlund Securities, 1985-1986. General Assembly to Stop the Power Line (GASP), 1979-1983. Goals and objectives, 1979-1983. Governor's Office, 1976-1985. 2 folders. Great Lakes Alliance, 1985-1986. Great Lakes States, 1985-1986. Gross Earnings Tax on Airlines, 1985-1986.
118.G.13.7B	6	House Appropriations, 1985-1986. House of Representatives, 1976-1982. House Tax Committee, 1985-1986. Human Rights Department, 1985-1986. Illinois, State of, 1985-1986. Income splitting, 1978. Income Tax Director, 1979-1983. 2 folders. Income Tax Division, 1985-1986. Indexing, 1980-1981. Indians, 1980-1986. 2 folders. Inheritance Tax, 1979-1983. Internal Revenue Service, 1985-1986. Internal Revenue Service Liaison, 1985-1986. Jennings, Representative David, 1985-1986. Koch Refining Company, 1985-1986. Labor and Industry Department, 1976-1982. Law Enforcement Coordinating Committee, 1976-1982. Legislation, 1983, 1985-1986. 7 folders. Legislative Advisory Committee, 1976-1982. Legislative Audit Commission, 1976-1982.
118.G.13.8F	7	Legislative Auditor, 1979-1986. 3 folders. Legislative News Bulletin, 1979-1982. Levy Limit Study, 1985-1986. Liaison Committee, 1985-1986. 2 folders. Lieutenant Governor, 1976-1982. Mail order sales, 1985-1986. McClung, Dorothy, 1985-1986. Metropolitan Sports Facilities Commission, 1976-1982. Midwest Association of Tax Administrators, 1985-1986. Midwestern States Meet, 1985-1986. Minerals Tax Force, 1985-1986. Mining, 1983-1986. 3 folders. Mining conferences, 1981. Mining studies and reports, 1978-1981.

<b>Location</b>	<b>Box</b>	
118.G.13.8F	7	Minneapolis, City of, 1985-1986. Minnesota Association of Assessing Officers, 1985-1986. Minnesota Association of Public Accountants, 1985-1986. Minnesota Auto Dealers' Association, 1985-1986. Minnesota Grocers' Association, 1985-1986. Minnesota Historical Society, 1976-1982. Minnesota State Bar Association, 1985-1986. Miscellaneous files, 1985-1986. 2 folders. Miscellaneous records covering all topics; appear to be items that were never filed under the appropriate subject.
118.G.13.9B	8	Miscellaneous files, 1985-1986. 2 folders. See previous note. Multi-State Commission, 1985-1986. 2 folders. National Association of Tax Administrators, 1985-1986. National Tax Association - Reagan Tax Cuts, 1981. Natural Resources Department, 1976-1982. Nebraska, State of, 1985-1986. News releases, 1985-1986. North Dakota, State of, 1985-1986. North Dakota - Three-Year Agreements, 1985-1986. Objectives, 1981. Operations Auditing, 1976-1979. Out-of-state contractors, 1985-1986. Packwood, 1985-1986. Penalty policies, 1978-1981. 2 folders. People-To-People Program, 1985-1986. Petroleum, 1985-1986. Phillips, Ed and Sons, 1985-1986. Press releases, 1979-1983. Property, 1985-1986. Property and Local Government Aid Statistics, 1985-1986. Publications, Committee on, 1985-1986. Public Information Committee, 1985-1986. Public safety, 1976-1982. Railroads, 1985-1986. 2 folders. Reciprocal agreements, 1985-1986. Representatives, Minnesota, 1985-1986. Research, 1985-1986.
118.G.13.10F	9	Research Director, 1979-1983. <i>Revenues</i> , 1985-1986. Revenue Department, 1985-1986. Revenue recapture, 1985-1986. Sales Ratio Study, 1977-1979. Sales Tax, 1985-1986.

<b>Location</b>	<b>Box</b>	
118.G.13.10F	9	Schultz, Hugo, 1985-1986. Senate, 1976-1982. Senate Finance Committee, 1985-1986. Senate Tax Committee, 1985-1986. South Dakota, State of, 1985-1986. State Planning Agency, 1976-1982. STEP (Strive Toward Excellence in Performance), 1985-1986. Strike, 1981. Systems Study, 1983. Tax Compliance Director, 1979-1983. Tax Dollar Distribution, 1981. Tax Policy Group, 1984-1986. 5 folders. Tax Policy Team, 1985-1986. Tax Reform, Federal, 1985-1986. Taxpayer letters, 1985-1986.
107.I.13.3B	10	Transportation Department, 1976-1982. Treasurer's Office, 1976-1982. Triplett, Tom, 1985-1986. Troopers' reimbursement, 1981-1986. Unemployment benefits, 1985-1986. University of Minnesota, 1976-1982. Washington, D.C., 1985-1986. Wisconsin, State of, 1985-1986. Wisconsin, Reciprocity, 1985-1986.