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Cases, Regulations, and Statutes

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Additional Items in the Energy Policy Act of 2005

By Neil E. Harl

Alternative motor vehicle credit

Effective for vehicles placed in service after December 31, 2005, an alternative motor vehicle credit is allowed which is the sum of (1) qualified fuel cell motor vehicle credit, (2) advanced lean burn technology motor vehicle credit, (3) qualified hybrid motor vehicle credit, and (4)qualified alternative fuel motor vehicle credit. **I.R.C. § 30B(a)**.

The credits allowed cannot exceed the regular tax reduced by other credits over the tentative minimum tax for the year. **I.R.C. § 30B(g)(2)**. Moreover, the credits are treated as a general business credit if the vehicle is subject to an allowance for depreciation. **I.R.C. § 30B(g)(1)**.

Qualified fuel cell motor vehicle credit

The credit is–

(1) $8,000 if GVW (gross vehicle weight) is not more than 8,500 pounds ($4,000 for vehicles placed in service after 2009).

(2) $10,000 if GVW is more than 8,500 pounds but not more than 14,000 pounds.

(3) $20,000 if GVW is more than 14,000 pounds but not more than 26,000 pounds.

(4) $40,000 if GVW is more than 26,000 pounds. **I.R.C. § 30B(b)(1)**.

The amount of the credit for passenger automobiles and light trucks is increased by–

(1) $1,000 if the vehicle achieves at least 150 percent but less than 175 percent of the 2002 model year city fuel economy (MYCFE). The MYCFE is based on vehicle inertia weight and miles per gallon and is different for passenger automobiles and light trucks. **I.R.C. § 30B(b)(2)(B).**

(2) $1,500 if the vehicle achieves at least 175 percent but less than 200 percent of the 2002 MYCFE.

(3) $2,000 if the vehicle achieves at least 200 percent but less than 225 percent of the 2002 MYCFE.

(4) $2,500 if the vehicle achieves at least 225 percent but less than 250 percent of the 2002 MYCFE.

(5) $3,000 if the vehicle achieves at least 250 percent but less than 275 percent of the 2002 MYCFE.

(6) $3,500 if the vehicle achieves at least 275 percent but less than 300 percent of the 2002 MYCFE.

(7) $4,000 if the vehicle achieves at least 300 percent of the 2002 MYCFE.

A "new qualified fuel cell motor vehicle" is defined as a motor vehicle "propelled by power derived from one or more cells which convert chemical energy directly into electricity by combining oxygen with hydrogen fuel which is stored on board the vehicle...." **I.R.C. § 30B(b)(3)(A)**. The definition limits the credit to vehicles the original use of which commence with the taxpayer, the vehicle is acquired for use or lease by the taxpayer and not for resale and the vehicle is made by a manufacturer. **I.R.C. § 30B(b)(3)(C), (D), (E).**

New advanced lean burn technology motor vehicle credit

The credit amount is $400 to $2,400 based on a percentage of the 2002 MYCFE. The credit may be increased by the "conservation credit amount" which is based on lifetime fuel savings and ranges from $250 to $1,000. **I.R.C. § 30B(c)(2)(B)**.

A "new advanced lean burn technology motor vehicle" is defined as a passenger automobile or light truck with an internal combustion engine "designed to operate primarily using more air than is necessary for complete combustion of the fuel" and incorporates direct injection . **I.R.C. § 30B(c)(3)(A)**.

New qualified hybrid motor vehicle credit

The credit amount (for a passenger automobile or light truck) with a GVW of not more than 8,500 pounds is based upon the fuel economy and the conservation credit for an advanced lean burn technology motor vehicle or the applicable percentage of the qualified incremental hybrid cost of the vehicle, ranging from 20 percent to 40 percent. **I.R.C. § 30B(d)(2)**.

The term "new qualified hybrid motor vehicle" is defined as a motor vehicle which "draws propulsion energy from on board sources of stored energy which are both . . . an internal combustion or heat engine using consumable fuels . . . and a rechargeable energy storage system." **I.R.C. § 30B(d)(3)(A)**.

New qualified alternative fuel motor vehicle credit

The credit is based on a percentage of the incremental cost of a new qualified alternative fuel motor vehicle placed in service during the year, of 50 percent (plus 30 percent if certificated under the Clean Air Act). **I.R.C. § 30B(d)(2)**. The incremental cost is specified in the statute, based on GVW, and ranges from $5,000 to $40,000. **I.R.C. § 30B(d)(3)**. The term "alternative fuel" means compressed natural gas, liquefied natural gas, liquefied petroleum gas, hydrogen or any liquid at least 85 percent of the volume of which consists of methanol.

CASES, REGULATIONS AND STATUTES

by Robert P. Achenbach, Jr

ANIMALS

CATTLE. The defendant's calf was struck on a highway by the plaintiff's car. The plaintiff sued for personal injuries and damage to the car, alleging that the defendant was negligent in allowing the calf to be on the highway. The trial jury was given a comparative fault instruction that stated that the plaintiff could be at fault for failing to keep a careful lookout. The jury found the plaintiff to be 80 percent at fault and the defendant to be 20 percent at fault. The plaintiff objected to the instruction because there was no evidence that the plaintiff had time and distance to see the calf. The court upheld the jury verdict, holding that there was sufficient evidence of the road conditions, amount of light, the type of collision and actions by the plaintiff in the car to support use of the jury instruction. **Heidrick v. Smith, 2005 Mo. App. LEXIS (Mo. Ct. App. 2005)**.

BANKRUPTCY

GENERAL

EXEMPTIONS.

FARM PROGRAM PAYMENTS. The debtors had enrolled in the Conservation Reserve Program and claimed annual CRP payments as exempt public assistance benefit under Iowa Code § 627.6(8)(a). The debtors argued that *In re Wilson, 305 B.R. 4 (N.D. Iowa 2004),* applied to allow the exemption because Wilson approved an exemption for commodity program payments under the 2002 Farm Bill. The court held that the CRP payments were not in the nature of public assistance because the purpose of the CRP was the conservation of land and not the assistance of low income persons. ***In re* Schrandt, 2005 Bankr. LEXIS 1285 (Bankr. N.D. Iowa 2005)**.

FEDERAL TAX

SALE OF ESTATE PROPERTY. The Chapter 7 trustee sold estate property as part of the administration of the estate. The trustee argued that the trustee was in the business of selling estate property; therefore, the gain from the sale was ordinary gain. The court held that the trustee acted in the shoes of the debtor and any gain would be determined as if the debtor made the sale. Because the debtor was not in the business of selling property, the gain from the trustee sales produced capital gain or loss. ***In re* Bio-Med Services Corp., 2005-2 U.S. Tax Cas. (CCH) ¶ 50,523 (Bankr. N.D. Tex. 2005)**.

FEDERAL AGRICULTURAL PROGRAMS

No Items.

FEDERAL ESTATE AND GIFT TAXATION

FAMILY-OWNED BUSINESS DEDUCTION. The estate executor hired an accountant to filed the federal estate tax return for the estate which included a farm owned by the decedent. The accountant failed to make the FOBD election for the farm property on the timely-filed estate tax return. The IRS granted an extension of time to file an amended return with the FOBD election. **Ltr. Rul. 200534004, May 16, 2005; Ltr. Rul. 200533020, May 16, 2005**.

GIFT. The taxpayer's son formed a corporation. Although the taxpayer did not make any contributions to the corporation, the son transferred stock to the taxpayer so that the corporation's creditworthiness would be enhanced. All parties understood that the taxpayer held the stock in trust for the son. After the corporation became self-sustaining, the taxpayer had the corporation stock register changed to show that the stock was held by the son. The IRS ruled that, because the taxpayer held the stock in a resulting trust for the son, the transfer of full beneficial owner back to the son was not a gift for federal gift tax purposes. **Ltr. Rul. 200534014, April 29, 2005**.

The taxpayer had filed a wrongful death action and assigned a portion of the potential proceeds of the action to an irrevocable trust for the taxpayer's children and descendants. The taxpayer was prohibited from serving as trustee but remained in control of the court action. The IRS ruled that the assignment was a completed gift, although the ruling did not discuss the value of the gift. **Ltr. Rul. 200534015, May 13, 2005**.

FEDERAL INCOME TAXATION

CHARITABLE DEDUCTIONS. The IRS has issued a reminder to taxpayers that contributions to help victims of Hurricane Katrina must be made to qualified charities in order to be eligible for a charitable deduction. In addition, taxpayers must itemize deductions in order to claim a charitable deduction. See Pub. 3833, Disaster Relief, Providing Assistance Through Charitable Organizations; Pub. 78, Cumulative List of Organizations; and Pub. 526, Charitable Contributions. **IR-2005-86**.

The IRS ruled that the taxpayer's cash gift to a nonprofit club which was tax-exempt under I.R.C. § 501(c)(7) was eligible for a gift tax annual exclusion. Although no restriction was placed on the contribution, the funds were to be used for club property remodeling projects. **Ltr. Rul. 200533001, May 9, 2005**.

CORPORATIONS

EMPLOYEE STOCK OPTION PLANS. The IRS has issued proposed regulations governing the deduction for dividends paid under an ESOP where the ESOP holds stock in a subsidiary or controlled corporation. The deduction may be claimed only by the corporation, parent or subsidiary, which makes the actual dividend payment, not the corporation in which the ESOP holds the stock. **70 Fed. Reg. 49897 (Aug. 25, 2005)**.

COURT AWARDS AND SETTLEMENTS. The taxpayer filed a suit under the Ohio civil rights law against an employer for harassment from a co-employee. The taxpayer alleged, among other things, that the co-employee pinched the taxpayer's arm, causing a sore bruise for about two weeks. The suit alleged that the taxpayer suffered anxiety, embarrassment, humiliation and pain from physical injury. The claim was settled by a cash payment to the taxpayer and attorney. Although the settlement agreement referenced the taxpayer's claims, the settlement stated that the payment was made to avoid litigation. The court held that the settlement

proceeds were included in the taxpayer's taxable income because the settlement did not specify that any of the proceeds were compensation for the pinching of the arm. **Mumy v. Comm'r, T.C. Summary Op. 2005-129**.

EDUCATION EXPENSES. While the taxpayer was employed as a sales manager in an orthodontics company, the taxpayer incurred education expenses for obtaining a Master of Business Administration degree. The company did not reimburse the taxpayer for the expenses and did not require the taxpayer to earn the degree, although the taxpayer was told that a degree would enhance the taxpayer's career with the company. The court held that the education expenses were deductible as unreimbursed employee expenses because the MBA degree was not required for the taxpayer's employment and did not train the taxpayer for a new trade or business. **Allemeier v. Comm'r, T.C. Memo. 2005-207**.

ESTIMATED TAXES. The IRS has adopted as final regulations which eliminate regulations made obsolete by changes to the estimated tax rules in 1984. The 1984 statutory changes eliminated the requirement for the filing of estimated tax returns, but retained the requirement for payment of estimated taxes. The regulations also provide guidance for joint return filers and nonresident alien individuals required to make estimated tax payments. **70 Fed. Reg. 52299 (Sept. 2, 2005)**.

FUEL CREDIT. Operators of farms and ranches, as well as owners and tenants, may claim a credit against income tax for the federal excise tax paid on gasoline for use on a farm and on diesel fuel, special motor fuels and aviation fuel used on a farm for farming purposes. *I.R.C. §§ 34, 6420, 6427(l)*. However, for those who are aerial or other applicators of "fertilizer or other substances" and are the ultimate purchaser, the applicator may be treated as the ultimate user if the owner, tenant or operator of the farm waives the right to be treated as the ultimate user. *I.R.C. § 6420(c)(4)*. That continues to be the case through September 30, 2005. After that date, if the aerial or other applicator is the ultimate purchaser of the gasoline, the applicator is treated as having used the fuel on a farm for farming purposes. *I.R.C. § 6420(c)(4)(B)*. Moreover, the gasoline is treated as used on a farm for farming purposes if the gasoline is used in a direct flight between the airfield and one or more farms. *I.R.C. § 6420(c)(4)*. Under the 2005 highway bill, effective on October 1, 2005, no excise tax is imposed on air transportation by helicopter or fixed-wing aircraft used for the purpose of planting, cultivating, cutting or transporting, or caring for, trees (including logging operations), so long as the aircraft does not take off from or land at a facility eligible for federal assistance. **I.R.C. § 4261(f)**.

Effective October 1, 2005, registered vendors are no longer to administer claims for refund of diesel fuel or kerosene sold to state and local governments. **I.R.C. § 6427(l)(6)(A)**.

HEALTH SAVINGS ACCOUNTS. The IRS has issued proposed regulations governing the definition of comparable contributions made by employers to employees' HSAs to include only payments of (1) the same amount or (2) the same percentage of the employee's deductible for all employees within the same category of coverage. The comparable test is to be applied separately to each category of employees, (1) current full-time employees; (2) current part-time employees; and (3) former employees. The proposed regulations also allow an employer to contribute only to the HSAs of employees who have a High Deductible Health Plan (HDHP) provided by the employer. However, if the employer contributes to the account of an employee who has a non-employer provided HDHP, the employer must make comparable contributions to the accounts of all such employees. **70 Fed. Reg. 50233 (Aug. 26, 2005)**.

INTEREST. The taxpayer owned and operated retail businesses and a bank was a subsidiary of the taxpayer. The bank issued credit cards to the taxpayer's customers. The IRS ruled that late fees charged by a bank on credit card accounts were interest income to the bank. The IRS also ruled that merchant fees on processing transactions on the credit card accounts were not interest income but compensation for services. The bank's taxable income from the merchant fees was limited to the amount deducted by the taxpayer for the same fees. **T.A.M. 200533022, May 10, 2005**.

Under the same circumstances as above, the IRS ruled that late fees, over-the-limit fees, cash advance fees, and non-sufficient funds fees on returned checks as interest income to the bank. The IRS also ruled that annual fees and bank interchange fees were not interest income to the bank. **T.A.M. 200533023, May 10, 2005**.

INTEREST RATE. The IRS has announced that, for the period October 1, 2005 through December 31, 2005, the interest rate paid on tax overpayments increases to 7 percent (6 percent in the case of a corporation) and for underpayments increases to 7 percent. The interest rate for underpayments by large corporations increases to 9 percent. The overpayment rate for the portion of a corporate overpayment exceeding $10,000 increases to 4.5 percent. **Rev. Rul. 2005-62, I.R.B. 2005-38.**

IRA. The IRS has issued proposed regulations governing the valuation of a traditional IRA or SIMPLE IRA annuity when the IRA is converted to a Roth IRA. In general, the regular IRA is valued at fair market value and not on the IRA's cash surrender value. **70 Fed. Reg. 48868 (Aug. 22, 2005)**.

PENSION PLANS. The IRS has adopted as final regulations governing the amount includible in a distributee's income when life insurance contracts are distributed by a qualified retirement plan and governing the treatment of property sold by a qualified retirement plan to a plan participant or beneficiary for less than fair market value. The final regulations also cover the amounts includible in income when an employee is provided permanent benefits in combination with group-term life insurance or when a life insurance contract is transferred in connection with the performance of services. **70 Fed. Reg. 50967 (Aug. 29, 2005)**.

RETURNS. The IRS has announced that taxpayers in the presidentially declared disaster areas struck by Hurricane Katrina will have additional time for completing certain tax-related acts.

Taxpayers in the designated areas will have until October 31, 2005, to file tax returns and submit tax payments. This relief extends the normal September 15th due date for payment of estimated taxes and filing of calendar-year corporate returns with automatic extensions. The IRS will abate the late filing or late payment penalties that would otherwise apply. In addition, the Federal Tax Deposit penalty waiver period for employment and excise tax deposits will be August 29-September 23, 2005. Taxpayers should mark the Disaster Designation, "Hurricane Katrina," in red on relief-related forms. **IR-2005-84**.

The IRS has announced that taxpayers affected by Hurricane Katrina can call 1-866-562-5227, Monday through Friday, between 7:00 a.m. to 10:00 p.m. to get information about available tax relief, free copies of their tax return transcripts and receive Disaster Tax Loss Kits. Affected taxpayers who need copies of tax returns to apply for aid or for other purposes can have the user fee waived by writing "Hurricane Katrina" in red across the top of their Form 4506, Request for Copy of Tax Return. More information about tax relief for victims, making charitable contributions and links to other government web pages is available at www.irs.gov. **IR-2005-88**.

The IRS has published new Form 1098-C, Contributions of Motor Vehicles, Boats, and Airplanes. Charitable organizations may use this form to report the contribution of a qualified vehicle with a value exceeding $500 and to provide the donor with a contemporaneous written acknowledgment of the contribution. **Ann. 2005-66, I.R.B. 2005-39**.

SAFE HARBOR INTEREST RATES

September 2005

	Annual	Semi-annual	Quarterly	Monthly
Short-term				
AFR	3.90	3.86	3.84	3.83
110 percent AFR	4.30	4.25	4.23	4.21
120 percent AFR	4.68	4.63	4.60	4.59
Mid-term				
AFR	4.19	4.15	4.13	4.11
110 percent AFR	4.62	4.57	4.54	4.53
120 percent AFR	5.04	4.98	4.95	4.93
Long-term				
AFR	4.52	4.47	4.45	4.43
110 percent AFR	4.98	4.92	4.89	4.87
120 percent AFR	5.43	5.36	5.32	5.30

Rev. Rul. 2005-57, I.R.B. 2005-36.

S CORPORATIONS

SHAREHOLDER BASIS. The taxpayers were shareholders of an S corporation and made advances to the corporation on an open account. The corporation made repayments during the tax year and had tax losses. The taxpayers made additional contributions to the corporation in order to increase their stock basis so that they could pass through the corporation net losses. The court held that the advances and repayments during a single tax year could be netted instead of being treated as separate transactions during the year. **Brooks v. Comm'r, T.C. Memo. 2005-204**.

SOCIAL SECURITY TAX. The IRS has issued proposed regulations which implement changes to application of FICA tax to agricultural workers made by legislation in 1987 and 1988. Under the Acts, wages are from agricultural labor if less than $150 per employee or less than $2,500 paid by one employer to all agricultural laborers. The $2,500 test did not apply to seasonal workers, defined as one who is employed in agriculture as a hand-harvest laborer and is paid on a piece rate basis, who commutes daily from a permanent residence to the farm where employed, and who has been employed in agriculture less than 13 weeks during the preceding calendar year. The proposed regulations reflect these statutory changes. **70 Fed. Reg. 50228 (Aug. 26, 2005)**.

TRAVEL EXPENSES. The taxpayer claimed deductions for employment-related travel expenses which were not reimbursed by the employer. The taxpayer had no written records describing the purpose for the travel to which the expenses applied but had only credit card receipts and calendar entries to support the expenses. The court held that the travels expenses were not deductible for lack of substantiation. **Allemeier v. Comm'r, T.C. Memo. 2005-207**.

TRUSTS. The IRS has issued updated sample forms of declarations of trust that meet the requirements for charitable remainder unitrusts (CRUTs), as described in I.R.C. § 664(d)(2), (3), including (1) an inter vivos CRUT providing for unitrust payments for one measuring life (Rev. Proc. 2005-52); (2) an inter vivos CRUT providing for unitrust payments for a term of years (Rev. Proc. 2005-53); (3) an inter vivos CRUT providing for unitrust payments payable consecutively for two measuring lives (Rev. Proc. 2005-54); (4) an inter vivos CRUT providing for unitrust payments payable concurrently and consecutively for two measuring lives (Rev. Proc. 2005-55); (5) a testamentary CRUT providing for unitrust payments for one measuring life (Rev. Proc. 2005-56); (6) a testamentary CRUT providing for unitrust payments for a term of years (Rev. Proc. 2005-57) (7) a testamentary CRUT providing for unitrust payments payable consecutively for two measuring lives (Rev. Proc. 2005-58); and (8) a testamentary CRUT providing for unitrust payments payable concurrently and consecutively for two measuring lives (Rev. Proc. 2005-59). A trust will be recognized as meeting all the requirements of a unitrust for purposes of transfers made to the trust provided that the trust instrument is substantially similar to the samples provided (or incorporates one or more of the alternate provisions supplied), operates in a manner consistent with the terms of the trust instrument and is valid under local law. A trust instrument that contains substantive provisions in addition to those provided in the samples or omits portions of the samples, will not necessarily be disqualified. The IRS will not issue letter rulings on whether a trust qualifies as a CRUT. However, the IRS will issue a letter ruling on the substantive effect of a trust provision, other than a provision provided for in the samples. **Rev. Proc. 2005-52 through Rev. Proc. 2005-59, I.R.B. 2005-34.**

INSURANCE

PROPER PARTY. An insured person's automobile struck a calf owned by the plaintiff on a highway. The plaintiff sued the insured's insurance company for damages to the calf to obtain declaratory rulings that a calf on the highway was not "running at large" and that a calf on a highway was not a violation of state law. The defendant insurance company sought summary judgment on the basis that no justiciable controversy existed between the plaintiff and defendant because the defendant's liability extended only to its insured and not to the plaintiff at this time. The court agreed and upheld the trial court grant of summary judgment for the defendant, holding that the only existing justiciable controversies were between the defendant and its insured and between the plaintiff and the insured. **Yeager v. State Farm Mutual Ins. Co., 2005 Tex. App. LEXIS 6520 (Tex. Ct. App. 2005)**.

STATUTE OF LIMITATIONS. The plaintiff's twelve-row corn planter was vandalized in May 2002 but the plaintiff did not learn about the damage until several rows of corn planted with the planter did not grow and the plaintiff inspected the planter. The plaintiff reported the damage to the planter to the insurance company on June 3, 2002 on the basis of a property insurance policy covering the planter. The insurance company refused to pay for the crop losses and the plaintiff filed suit on June 4, 2003 for breach of the insurance contract. The trial court granted summary judgment to the insurance company on the basis that Wis. Stat. § 631.83(1)(a) required the action to be filed within one year after "the inception of the loss" which the court interpreted as the date the damage to the planter was discovered. The plaintiff argued that the date of loss did not occur until the corn crop was harvested, in December 2002. The appellate court upheld the trial court, holding that the statute of limitations began on the date the inception of the loss incurred, which was the discovery of the vandalism which resulted in the improper operation of the planter. The court noted that, even if the loss is the crop loss, the date of inception of the loss was the date the crop was planted, which also occurred more than one year before the action was filed. **Bronsteatter & Sons, Inc. v. American Growers Insurance Company, 2005 Wis. App. LEXIS 644 (Wis. Ct. App. 2005)**.

SECURED TRANSACTIONS

FEDERAL FARM PRODUCTS RULE. A Minnesota farmer had borrowed funds from the plaintiff, a South Dakota corporation, and granted the plaintiff a security interest in crops. The farmer sold the crops to the defendants in Minnesota but did not fully pay the loan with the plaintiff. The defendants had paid for some of the corn with checks made out separately or jointly to the farmer and the plaintiff. The plaintiff sought to enforce its security interest in the crops against the defendants. The defendants argued that the plaintiff could not bring suit in Minnesota without a certificate of authority to transact business. The court held that the defendants' motion applied to the plaintiff's capacity to sue and that capacity to sue could be waived by the actions of the defendants in failing to raise the issue in their pleadings. The defendants also argued that they took title to the corn free of the security interest as bone fide purchasers under the Federal Farm Products Rule. The court held that the defendants did not take the corn free of the security interest because the plaintiff had properly filed the financing statement with the state secretary of state and notice was given to the defendants as potential buyers. Also, the defendants argued that the plaintiff's security interest was not properly perfected because it was filed in the county where the crops were grown but not in the county of the farmer's residence. The court held that a good faith filing in an incorrect location could be overcome by the buyer's actual knowledge of the security interest. Here, the court noted that the defendants had actual knowledge of the security interest and had issued checks to the plaintiff as required by the loan agreement. **Fin Ag, Inc. v. Kent Meschke Poultry Farms, Inc., 2005 Minn. App. LEXIS 704 (Minn. Ct. App. 2005)**.

STATE REGULATION OF AGRICULTURE

CONDEMNATION. A family farm corporation owned farmland on which a second corporation, also owned by the same family, operated a farm and feedlot. The defendant Minnesota Pollution Control Agency (MPCA) charged the president of the operating corporation with running an unlicensed feedlot and with illegally dumping waste into a river. The corporation agreed to shut down the feedlot in exchange for dropping the criminal charges. The operating corporation applied for a permit to operate the feedlot but the application was rejected. When the final administrative appeal was rejected, the owning corporation no longer owned the farmland. The operating corporation filed a petition for writ of mandamus to compel the commencement of condemnation proceedings, alleging that the denial of the feedlot permit constituted a governmental taking without compensation for the loss of value of the farmland. Although the court acknowledged that the license rejection did devalue the land, there was no governmental taking because the feedlot was an illegal operation. The opinion is designated as not for publication. **The Dullea Land Company v. Minnesota Pollution Control Agency, 2005 Minn. App. Unpub. LEXIS 170 (Minn. Ct. App. 2005)**.

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