

**SENATE**  
**STATE OF MINNESOTA**  
**EIGHTY-EIGHTH LEGISLATURE**

**S.F. No. 28**

(SENATE AUTHORS: NEWMAN and Latz)

DATE	D-PG	OFFICIAL STATUS
01/14/2013	60	Introduction and first reading Referred to Taxes
01/28/2013	107	Author added Latz Withdrawn and re-referred to Judiciary
02/06/2013	154a 159	Comm report: To pass as amended, Consent Calendar Second reading

A bill for an act

relating to taxation; tax court; modifying timely filing for appeals from orders;  
amending Minnesota Statutes 2012, section 271.06, by adding a subdivision.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MINNESOTA:

Section 1. Minnesota Statutes 2012, section 271.06, is amended by adding a  
subdivision to read:

Subd. 2a. **Timely mailing treated as timely filing.** If the original notice of appeal, proof of service upon the commissioner, and filing fee are delivered by United States mail to the Tax Court administrator or the court administrator of district court acting as court administrator of the Tax Court, then the date of filing is the date of the United States postmark stamped on the envelope or other appropriate wrapper in which the notice of appeal, proof of service upon the commissioner, and filing fee were mailed.

This subdivision applies only if the postmark date falls within the period prescribed by subdivision 2 and the original notice of appeal, proof of service upon the commissioner, and filing fee were deposited in the United States mail in an envelope or other appropriate wrapper, first-class postage prepaid, properly addressed to the Tax Court administrator or the court administrator of district court acting as court administrator of the Tax Court.

Only the postmark of the United States Postal Service qualifies as proof of timely mailing under this subdivision. Private postage meters do not qualify as proof of timely filing under this subdivision. If the original notice of appeal, proof of service upon the commissioner, and filing fee are sent by United States registered mail, the date of registration shall be treated as the postmark date. If the original notice of appeal, proof of service upon the commissioner, and filing fee are sent by United States certified mail and the sender's receipt is postmarked by the postal employee to whom the envelope

2.1 containing the original notice of appeal, proof of service upon the commissioner, and filing  
2.2 fee is presented, the date of the United States postmark on the receipt shall be treated as  
2.3 the postmark date.

2.4 A reference in this section to the United States mail shall be treated as including  
2.5 a reference to any designated delivery service, and any reference in this section to a  
2.6 postmark by the United States Postal Service shall be treated as including a reference  
2.7 to any date recorded or marked by any designated delivery service in accordance with  
2.8 section 7502(f) of the Internal Revenue Code.

2.9 **EFFECTIVE DATE.** This section is effective for filings delivered by the United  
2.10 States Postal Service with a postmark date after August 1, 2013.