

297L.65 LIMITATIONS OF TIME FOR ASSESSMENT OF TAX.

Subdivision 1. **General rule.** Except as otherwise provided, the amount of taxes or surcharges assessable must be assessed within 3-1/2 years after the date the return is filed.

Subd. 2. **Filing date.** For purposes of this section, a return filed before the last day prescribed by law for filing the return is considered to be filed on the last day.

Subd. 3. **False or fraudulent return.** Notwithstanding the limitation under subdivision 1, the tax or surcharge may be assessed at any time if a false or fraudulent return is filed or when a taxpayer fails to file a return.

History: 2000 c 394 art 1 s 14