297I.30 DUE DATES FOR FILING RETURNS.

Subdivision 1. **General rule.** On or before March 1, every taxpayer subject to taxation under section 297I.05, subdivisions 1 to 5; 7, paragraph (b); 12; and 14, shall file an annual return for the preceding calendar year in the form prescribed by the commissioner.

- Subd. 2. **Surplus lines brokers.** On or before February 15 and August 15 of each year, every surplus lines broker subject to taxation under section 297I.05, subdivision 7, paragraph (a), shall file a return with the commissioner for the preceding six-month period ending December 31, or June 30, in the form prescribed by the commissioner.
 - Subd. 3. [Repealed, 1Sp2001 c 5 art 13 s 15]
 - Subd. 4. [Repealed, 2010 c 389 art 6 s 20]
 - Subd. 5. [Repealed, 2010 c 389 art 6 s 20]
 - Subd. 6. [Repealed, 2010 c 389 art 6 s 20]
- Subd. 7. **Surcharge.** (a) By April 30 of each year, every company required to pay the surcharge under section 297I.10, subdivision 1, shall file a return for the five-month period ending March 31 in the form prescribed by the commissioner.
- (b) By June 30 of each year, every company required to pay the surcharge under section 297I.10, subdivision 1, shall file a return for the two-month period ending May 31 in the form prescribed by the commissioner.
- (c) By November 30 of each year, every company required to pay the surcharge under section 297I.10, subdivision 1, shall file a return for the five-month period ending October 31 in the form prescribed by the commissioner.
- Subd. 8. **Fire insurance surcharge.** On or before May 15, August 15, November 15, and February 15 of each year, every insurer required to pay the surcharge under section 297I.06, subdivisions 1 and 2, shall file a return with the commissioner for the preceding three-month period ending March 31, June 30, September 30, and December 31, in the form prescribed by the commissioner.
- Subd. 9. **Extensions for filing returns.** When, in the commissioner's judgment, good cause exists, the commissioner may extend the time for filing returns for not more than six months.
- Subd. 10. **Automobile theft prevention surcharge.** On or before May 1, August 1, November 1, and February 1 of each year, every insurer required to pay the surcharge under section 297I.11 shall file a return with the commissioner for the preceding three-month period ending March 31, June 30, September 30, and December 31, in the form prescribed by the commissioner.

History: 2000 c 394 art 1 s 7; 2002 c 379 art 1 s 71,72; 2006 c 217 s 2; 2009 c 88 art 9 s 13; 2010 c 389 art 6 s 11-14; 1Sp2011 c 7 art 8 s 12,13; 2013 c 142 art 5 s 11; 2013 c 143 art 16 s 9,10