

This Document can be made available  
in alternative formats upon request

State of Minnesota  
HOUSE OF REPRESENTATIVES

EIGHTY-EIGHTH SESSION

H. F. No. **212**

01/28/2013 Authored by Yarusso and Loon

The bill was read for the first time and referred to the Committee on Civil Law

02/13/2013 Adoption of Report: Pass as Amended and re-referred to the Committee on Judiciary Finance and Policy

02/21/2013 Adoption of Report: Pass and re-referred to the Committee on Taxes

1.1 A bill for an act  
1.2 relating to taxation; tax court; modifying timely filing for appeals from orders;  
1.3 amending Minnesota Statutes 2012, section 271.06, by adding a subdivision.

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

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

1.7 Subd. 2a. **Timely mailing treated as timely filing.** (a) If, after the period prescribed  
1.8 by subdivision 2, the original notice of appeal, proof of service upon the commissioner,  
1.9 and filing fee are delivered by mail in the United States to the Tax Court administrator  
1.10 or the court administrator of district court acting as court administrator of the Tax Court,  
1.11 then the date of filing is the date of the United States postmark stamped on the envelope  
1.12 or other appropriate wrapper in which the notice of appeal, proof of service upon the  
1.13 commissioner, and filing fee are mailed.

1.14 (b) This subdivision applies only if the postmark date falls within the period  
1.15 prescribed by subdivision 2 and the original notice of appeal, proof of service upon the  
1.16 commissioner, and filing fee are deposited in the mail in the United States in an envelope  
1.17 or other appropriate wrapper, postage prepaid, properly addressed to the Tax Court  
1.18 administrator or the court administrator of district court acting as court administrator of  
1.19 the Tax Court.

1.20 (c) Only the postmark of the United States Postal Service qualifies as proof of  
1.21 timely mailing under this subdivision. Private postage meters do not qualify as proof of  
1.22 timely filing under this subdivision. If the original notice of appeal, proof of service  
1.23 upon the commissioner, and filing fee are sent by United States registered mail, the date  
1.24 of registration is the postmark date. If the original notice of appeal, proof of service

2.1 upon the commissioner, and filing fee are sent by United States certified mail and the  
2.2 sender's receipt is postmarked by the postal employee to whom the envelope containing  
2.3 the original notice of appeal, proof of service upon the commissioner, and filing fee is  
2.4 presented, the date of the United States postmark on the receipt is the postmark date.

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

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