

SENATE
STATE OF MINNESOTA
SEVENTH SPECIAL SESSION

S.F. No. 8

(SENATE AUTHORS: CHAMBERLAIN)			
DATE	D-PG		OFFICIAL STATUS
12/14/2020	6	Introduction and first reading	
	6	Laid on table	

1.1

A bill for an act

1.2

relating to taxation; sales and use and liquor gross receipts; providing for delayed

1.3

remittance of tax collections.

1.4

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

1.5

Section 1. TEMPORARY SUSPENSION OF CERTAIN SALES AND USE AND

1.6

LIQUOR GROSS RECEIPTS TAX REMITTANCES.

1.7

(a) Notwithstanding Minnesota Statutes, section 289A.20, subdivision 4, paragraph (b),

1.8

for eligible taxes collected in November 2020, December 2020, and January 2021, a

1.9

qualifying taxpayer subject to the remittance requirements under Minnesota Statutes, section

1.10

289A.20, subdivision 4, may submit:

1.11

(1) November 2020 tax liabilities by January 20, 2021;

1.12

(2) December 2020 tax liabilities by February 20, 2021; and

1.13

(3) January 2021 tax liabilities by March 20, 2021.

1.14

(b) For purposes of this section, the following definitions apply:

1.15

(1) "eligible taxes" means:

1.16

(i) sales and use taxes under Minnesota Statutes, chapter 297A;

1.17

(ii) local sales and use taxes subject to the provisions of Minnesota Statutes, section

1.18

297A.99; and

1.19

(iii) liquor gross receipts taxes under Minnesota Statutes, section 295.75;

2.1 (2) "November 2020 tax liabilities" means the total amount of eligible taxes listed in
2.2 clause (1) collected by a qualifying taxpayer in November 2020;

2.3 (3) "December 2020 tax liabilities" means the total amount of eligible taxes listed in
2.4 clause (1) collected by a qualifying taxpayer in December 2020;

2.5 (4) "January 2021 tax liabilities" means the total amount of eligible taxes listed in clause
2.6 (1) collected by a qualifying taxpayer in January 2021; and

2.7 (5) "qualifying taxpayer" means a business that is a place of public accommodation
2.8 closed to ingress, egress, use, and occupation by the public under governor's Executive
2.9 Order 20-99 that is classified under one of the codes in the North American Industry
2.10 Classification System:

2.11 (i) 31212;

2.12 (ii) 31213;

2.13 (iii) 31214;

2.14 (iv) 71394;

2.15 (v) 71395;

2.16 (vi) 7223;

2.17 (vii) 7224; and

2.18 (viii) 7225.

2.19 (c) Notwithstanding Minnesota Statutes, sections 289A.55 and 289A.60, the commissioner
2.20 of revenue:

2.21 (1) must not impose a late payment penalty under Minnesota Statutes, section 289A.60,
2.22 subdivision 1, or interest under Minnesota Statutes, section 289A.55, on the amount of
2.23 eligible taxes due and paid under paragraph (a), clause (1), by January 20, 2021; paragraph
2.24 (a), clause (2), by February 20, 2021; and paragraph (a), clause (3), by March 20, 2021; and

2.25 (2) must only calculate any late payment penalty imposed under Minnesota Statutes,
2.26 section 289A.60, subdivision 1, or interest imposed under Minnesota Statutes, section
2.27 289A.55, on the amount of eligible taxes due but not paid under paragraph (a), clause (1),
2.28 by January 20, 2021; paragraph (a), clause (2), by February 20, 2021; and paragraph (a),
2.29 clause (2), by March 20, 2021.

3.1 (d) This section does not limit the commissioner of revenue's authority to abate, reduce,
3.2 or refund any penalty or interest under Minnesota Statutes, section 270C.34, or any other
3.3 law.

3.4 **EFFECTIVE DATE.** This section is effective the day following final enactment and
3.5 applies to remittances of eligible taxes collected in November 2020, December 2020, and
3.6 January 2021.