

SENATE
STATE OF MINNESOTA
NINETY-FIRST SESSION

S.F. No. 4548

(SENATE AUTHORS: DRAHEIM, Jasinski, Eichorn, Lang and Utke)

DATE	D-PG	OFFICIAL STATUS
05/04/2020	6076	Introduction and first reading Referred to Taxes

- 1.1

A bill for an act
- 1.2

relating to taxation; property; requiring counties to abate penalties for late payment
- 1.3

of property taxes.
- 1.4

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MINNESOTA:
- 1.5

Section 1. **2020 PROPERTY TAXES; ABATEMENT OF PENALTY.**
- 1.6

Notwithstanding Minnesota Statutes, section 279.01, or any other law to the contrary,
- 1.7

for property taxes payable in 2020 only, penalties for late payment of property taxes shall
- 1.8

not be imposed if all taxes are paid in full by December 31, 2020. If all taxes are not paid
- 1.9

in full by December 31, 2020, a penalty of two percent shall be charged on the amount of
- 1.10

any unpaid tax.
- 1.11

EFFECTIVE DATE. This section is effective the day following final enactment.