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State of Minnesota

HOUSE OF REPRESENTATIVES

NINETY-FIRST SESSION

H. F. No. 25

01/10/2019 Authored by West
The bill was read for the first time and referred to the Committee on Commerce

1.1 A bill for an act
1.2 relating to taxation; tax delinquency posting; providing guidelines for payment
1.3 plans; authorizing the commissioner of revenue to require relinquishment of a
1.4 taxpayer's liquor license only under certain conditions; amending Minnesota
1.5 Statutes 2018, section 270C.725, by adding a subdivision.

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

1.7 Section 1. Minnesota Statutes 2018, section 270C.725, is amended by adding a subdivision
1.8 to read:

1.9 Subd. 4. Payment plans; relinquishment of license. (a) The commissioner may enter
1.10 into a payment plan agreement with a taxpayer to allow the taxpayer to pay the amount of
1.11 delinquent tax owed under this section over a period of time. The commissioner must not
1.12 require that a taxpayer relinquish a license except as provided in paragraph (b). For purposes
1.13 of this subdivision, "license" means a license issued under chapter 340A. After a plan is
1.14 established, the commissioner must remove the taxpayer from the posted list.

1.15 (b) If a taxpayer is delinquent in making a required payment under a plan covered by
1.16 this subdivision, the commissioner may require the taxpayer to relinquish the taxpayer's
1.17 license for one year, or until all plan payments have been made, whichever is sooner.

1.18 (c) Nothing in this subdivision prohibits the commissioner from adding a taxpayer to
1.19 the posted list if a taxpayer does not make a required payment under a payment plan.

1.20 EFFECTIVE DATE. This section is effective July 1, 2019.

2.1       Sec. 2. **APPLICATION TO CURRENT PAYMENT PLANS.**

2.2             Payment plans between the commissioner of revenue and a taxpayer with a delinquency  
2.3 under Minnesota Statutes, section 270C.725, in existence on July 1, 2019, are subject to  
2.4 Minnesota Statutes, section 270C.725, subdivision 4, from that date forward. The  
2.5 commissioner of revenue must return a taxpayer's license issued under Minnesota Statutes,  
2.6 chapter 340A, if the taxpayer has not made a delinquent payment under a plan in existence  
2.7 on that date in the immediately preceding 12-month period.

2.8             **EFFECTIVE DATE.** This section is effective July 1, 2019.