

CHAPTER 884—S. F. No. 1620

[Coded in Part]

An act relating to taxation of cigarettes and tobacco products; amending Minnesota Statutes 1967, Section 297.07, Subdivisions 3, 4 and adding a subdivision; and Section 297.35 by adding a subdivision.

Be it enacted by the Legislature of the State of Minnesota:

Section 1. Minnesota Statutes 1967, Section 297.07, Subdivision 3, is amended to read:

Subd. 3. **Taxation; cigarettes; distributor; returns; dealer may protest; hearing.** If, within 20 days after mailing of notice of the proposed assessment, the distributor or his legal representative shall file a protest to said proposed assessment and request a hearing thereon, the commissioner shall give notice to that distributor or legal representative of the time and place fixed for the hearing, shall hold a hearing in conformity with the provisions of sections 297.01 to 297.13, and pursuant thereto shall issue a final assessment to the distributor or legal representative for the amount found to be due as a result of the hearing. This hearing shall be held within 45 days after filing of the protest. If a protest is not filed within the time herein prescribed, the commissioner shall issue a final assessment to the distributor or legal representative, as such. *Any tax due and owing after a final assessment order has been issued to the distributor or legal representative of such distributor shall be paid within 30 days.*

Sec. 2. Minnesota Statutes 1967, Section 297.07, Subdivision 4, is amended to read:

Subd. 4. **Monthly tax payments; penalty for non-payment.** All taxes shall be due and payable not later than the ~~twentieth~~ *eighteenth* day of the month following the calendar month in which they were incurred, and thereafter shall bear interest at the rate of ~~one percent per month~~ *six percent per annum*. The commissioner in issuing his final assessment pursuant to subdivision 3 shall add to the amount of tax found due and unpaid a penalty of ten percent thereof, except that, if he finds that the distributor has made a false and fraudulent return with intent to evade the tax imposed by sections 297.01 to 297.13, the penalty shall be 25 percent of the entire tax as shown by the corrected return. *If any such tax is not paid within the time herein specified for the payment thereof or within 30 days after final determination of an appeal to the Minnesota tax court relating thereto, there shall be added thereto a specific penalty equal to five percent of the amount so remaining unpaid.*

Changes or additions indicated by italics, deletions by ~~strikeout~~.

Sec. 3. Minnesota Statutes 1967, Section 297.07, is amended by adding a subdivision to read:

Subd. 6. Penalty; maximum; minimum; extension. If any return required to be filed under the provisions of this section is not filed within the time herein specified, a penalty of five percent of the unpaid tax remaining each month up to a maximum of 25 percent is herein imposed but in no event shall the penalty for failing to file such return timely be less than \$10. The commissioner of taxation is authorized to extend the time for filing such return without penalty for good cause shown.

Sec. 4. Minnesota Statutes 1967, Section 297.35, is amended by adding a subdivision to read:

Subd. 9. If any return required to be filed under the provisions of this section is not filed within the time herein specified, a penalty of five percent of the tax, with an additional five percent each additional 30 days or fraction thereof up to a maximum of 25 percent is herein imposed but in no event shall the penalty for failing to file such return timely be less than \$10. The commissioner of taxation is authorized to extend the time for filing such return without penalty for good cause shown.

Sec. 5. *The provisions of this act shall be effective beginning July 1, 1969.*

Approved May 29, 1969.

CHAPTER 885—H. F. No. 2778

[Not Coded]

An act relating to Hennepin county and the Hennepin county park reserve district, and the levy of taxes and issuance of bonds by and for the district; amending Laws 1967, Chapter 721, Section 2; repealing Laws 1963, Chapter 217, Section 2 and Laws 1963, Chapter 883, Sections 3, 4, 5, and 8.

Be it enacted by the Legislature of the State of Minnesota:

Section 1. Laws 1967, Chapter 721, Section 2, is amended to read:

Sec. 2. **Hennepin county; park reserve district.** To provide funds for the purposes of the Hennepin county park reserve district as

Changes or additions indicated by italics, deletions by ~~strikeout~~.