

SENATE

STATE OF MINNESOTA

EIGHTY-EIGHTH LEGISLATURE

S.F. No. 383

(SENATE AUTHORS: SIEBEN and Dibble)

DATE	D-PG	OFFICIAL STATUS
02/11/2013	196	Introduction and first reading Referred to Finance

1.1

1.2

1.3

1.4

A bill for an act
relating to motor vehicles; imposing penalty surcharge for late payment of
vehicle registration tax; amending Minnesota Statutes 2012, sections 168.013,
subdivision 8; 168.31, by adding a subdivision.

1.5

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

1.6

1.7

1.8

1.9

1.10

1.11

Section 1. Minnesota Statutes 2012, section 168.013, subdivision 8, is amended to read:
Subd. 8. **Tax proceeds to highway user fund; fee proceeds to vehicle services**
account. (a) Unless otherwise specified in this chapter, the net proceeds of the registration
tax imposed under this chapter, including the penalty surcharge for late payment, imposed
in section 168.31, subdivision 1a, must be collected by the commissioner, paid into the
state treasury, and credited to the highway user tax distribution fund.

1.12

1.13

1.14

(b) All fees collected under this chapter, unless otherwise specified, must be
deposited in the vehicle services operating account in the special revenue fund under
section 299A.705.

1.15

1.16

Sec. 2. Minnesota Statutes 2012, section 168.31, is amended by adding a subdivision
to read:

1.17

1.18

1.19

1.20

1.21

Subd. 1a. **Penalty surcharge for late payment.** Except as otherwise provided in
subdivisions 4 and 4a, a vehicle owner who has failed to pay the tax required under this
chapter on or before the due date shall pay in full the tax due on the vehicle, together with
a penalty surcharge of \$25 for each month or portion of a month following the expiration
of the registration period, except that the amount of the late fee may not exceed \$100.

1.22

Sec. 3. **EFFECTIVE DATE.**

- 2.1 This act is effective July 1, 2013, and applies to vehicle registration taxes due on
- 2.2 and after that date.