

**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.