

SENATE
STATE OF MINNESOTA
NINETY-SECOND SESSION

S.F. No. 2265

(SENATE AUTHORS: REST, Nelson, Dziedzic, Klein and Murphy)

DATE
03/22/2021

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1121 Introduction and first reading
Referred to Taxes

OFFICIAL STATUS

- 1.1 A bill for an act
- 1.2 relating to taxation; individual income; extending the deadline to file and pay
- 1.3 individual income taxes.
- 1.4 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MINNESOTA:
- 1.5 Section 1. **EXTENSION FOR FILING AND PAYING 2020 TAXES; ELIMINATION**
- 1.6 **OF PENALTY AND INTEREST FOR CERTAIN TAXES.**
- 1.7 (a) Notwithstanding Minnesota Statutes, sections 289A.18, subdivision 1, and 289A.20,
- 1.8 subdivision 1, an individual taxpayer filing an individual income tax return may file and
- 1.9 pay taxes due for taxable year 2020 by May 17, 2021.
- 1.10 (b) Notwithstanding Minnesota Statutes, sections 289A.60 and 289A.55, the
- 1.11 commissioner of revenue must only calculate any late payment penalty imposed under
- 1.12 Minnesota Statutes, section 289A.60, subdivision 1, or interest imposed under Minnesota
- 1.13 Statutes, section 289A.55, on the amount of individual income taxes due but not paid under
- 1.14 paragraph (a) by May 17, 2021.
- 1.15 (c) This section does not limit the commissioner of revenue's authority to abate, reduce,
- 1.16 or refund any penalty or interest under Minnesota Statutes, section 270C.34, or any other
- 1.17 law.
- 1.18 **EFFECTIVE DATE.** This section is effective the day following final enactment and
- 1.19 applies to tax returns and payments due for individual filers for taxable year 2020 only and
- 1.20 any interest and penalties applied to those returns and payments.