

5222.3003 FAILURE TO MAKE PAYMENT OF ASSESSMENT; PENALTY.

Subpart 1. **Due date.** The due date for payment of the annual assessment by a woodmill is February 15 for the previous calendar year.

Subp. 2. **Basis.** A penalty will be assessed under Minnesota Statutes, section 176.129, subdivision 10, where, on or before the due date, either:

- A. the payment of the assessment is not received by the commissioner; or
- B. a request for extension is not approved.

Subp. 3. **Amount.** Within 60 days of the due date, the commissioner will give notice of penalty to woodmills who have not made, without an approved extension, timely and full payment of the assessment. The amount of the penalty shall be either:

A. (1) five percent of the assessment payments due, if received by the commissioner late but not more than ten days after the due date;

(2) ten percent of the assessment payments due, if received by the commissioner within 11 to 29 days after the due date; or

(3) 15 percent of the assessment payments due, if payment is not made within 30 days of the due date; or

B. \$500, whichever is greater.

Subp. 4. **Payment to.** Both the assessment payment and any penalty due under this part and part 5222.3004 are payable to the special compensation fund.

Statutory Authority: *MS s 175.17; 176.83*

History: *15 SR 1847*

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