7507.0700 LATE PAYMENT FEE.

A person must pay a late payment fee of 100 percent of the payment due for failure to make payment within 60 days of a payment date. A person must pay an additional 100 percent of the original payment due for failure to make payment within 120 days of a payment date.

Statutory Authority: MS s 299K.09

History: 15 SR 1474

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