

CHAPTER 287

MORTGAGE REGISTRY TAX; DEED TAX

287.12 Taxes, how apportioned.

287.29 Payment of receipts to state; report; record.

287.12 TAXES, HOW APPORTIONED.

All taxes paid to the county treasurers under the provisions of sections 287.01 to 287.12 shall be apportioned, 95 percent to the general fund of the state, and five percent to the county revenue fund.

On or before the tenth day of each month the county treasurer shall determine and pay to the commissioner of revenue the state's portion of the receipts from the mortgage registration tax during the preceding month. The commissioner shall deposit the receipts in the state treasury to the credit of the general fund.

History: 1981 c 164 s 1

287.29 PAYMENT OF RECEIPTS TO STATE; REPORT; RECORD.

Subdivision 1. On or before the tenth day of each month the county treasurer shall determine and pay to the commissioner of revenue the receipts from the sale of documentary stamps during the preceding month. The commissioner shall deposit such receipts in the state treasury to the credit of the general fund.

Subd. 2. [Repealed, 1981 c 164 s 12]

[For text of subd 3, see M.S.1980]

History: 1981 c 164 s 2