

## CHAPTER 270

## DEPARTMENT OF REVENUE

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**270.02 DEPARTMENT OF REVENUE; COMMISSIONER OF REVENUE.**

*[For text of subds 1 and 2, see M.S.1996]*

**Subd. 3. Powers, organization, assistants.** Subject to the provisions of this chapter and other applicable laws the commissioner shall have power to organize the department with such divisions and other agencies as the commissioner deems necessary and to appoint one deputy commissioner, a department secretary, directors of divisions, and such other officers, employees, and agents as the commissioner may deem necessary to discharge the functions of the department, define the duties of such officers, employees, and agents, and delegate to them any of the commissioner's powers or duties, subject to the commissioner's control and under such conditions as the commissioner may prescribe. Appointments to exercise delegated power to sign documents which require the signature of the commissioner or a delegate by law shall be by written order filed with the secretary of state.

*[For text of subds 3a and 4, see M.S.1996]*

**History:** 1997 c 84 art 6 s 3

**270.063 COLLECTION OF DELINQUENT TAXES; COSTS.**

**Subdivision 1. Appropriation.** For the purpose of collecting delinquent state tax liabilities, there is appropriated to the commissioner of revenue an amount representing the cost of collection by contract with collection agencies, revenue departments of other states, or attorneys to enable the commissioner to reimburse these agencies, departments, or attorneys for this service. The commissioner shall report quarterly on the status of this program to the chair of the house tax and appropriation committees and senate tax and finance committees.

**Subd. 2. Prepayment.** Notwithstanding section 16A.15, subdivision 3, the commissioner of revenue may authorize the prepayment of sheriff's fees, attorney fees, fees charged by revenue departments of other states, or court costs to be incurred in connection with the collection of delinquent tax liabilities owed to the commissioner of revenue.

**Subd. 3. Collection of financial institution fees.** The commissioner shall collect from a taxpayer any collection fees or costs charged by financial institutions and incurred by the commissioner.

**History:** 1997 c 84 art 5 s 1

**270.07 POWER TO ABATE; CORRECTION OF ERRORS.**

*[For text of subds 1 to 2, see M.S.1996]*

**Subd. 3. Additional powers of commissioner.** Notwithstanding any other provision of law the commissioner of revenue may,

(a) based upon the administrative costs of processing, determine minimum standards for the determination of additional tax for which an order shall be issued, and

(b) based upon collection costs as compared to the amount of tax involved, determine minimum standards of collection, and

(c) based upon the administrative costs of processing, determine the minimum amount of refunds for which an order shall be issued and refund made where no claim therefor has been filed, and

(d) cancel any amounts below these minimum standards determined under (a) and (b) hereof, and

(e) based upon the inability of a taxpayer to pay a delinquent tax liability, abate the liability if the taxpayer agrees to perform uncompensated public service work for a state agency, a political subdivision or public corporation of this state, or a nonprofit educational, medical, or social service agency. The department of corrections shall administer the work program. No benefits under chapter 176 or 268 shall be available, but a claim authorized under section 3.739 may be made by the taxpayer. The state may not enter into any agreement that has the purpose of or results in the displacement of public employees by a delinquent taxpayer under this section. The state must certify to the appropriate bargaining agent or employees, as applicable, that the work performed by a delinquent taxpayer will not result in the displacement of currently employed workers or layoff from a substantially equivalent position, including partial displacement such as reduction in hours of nonovertime work, wages, or other employment benefits.

*[For text of subs 4 to 6, see M.S.1996]*

**History:** 1997 c 31 art 1 s 1

## **270.10 ORDERS; DECISIONS; APPEALS.**

**Subdivision 1. In writing; approval by attorney general.** All orders and decisions of the commissioner of revenue, or any subordinates, respecting any tax, assessment, or other obligation, shall be in writing, filed in the offices of the department. Any order or decision increasing or decreasing any tax, assessment, or other obligation by a sum exceeding \$1,000 on real or personal property, or the net tax capacity thereof, or other obligation relating thereto, the result of which is to increase or decrease the total amount payable including penalties and interest, by a sum exceeding \$1,000, and any order or decision increasing or decreasing any other tax by a sum exceeding \$1,000 exclusive of penalties and interest, must bear the written signature or facsimile signature of the commissioner or the commissioner's delegate. The attorney general may appeal from the order on behalf of the state as provided in chapter 271. Written approval of the commissioner or a delegate shall not be required with respect to the following orders: (1) orders reducing net tax capacity of property by reason of its classification as a homestead; (2) orders not involving refunds which have the effect only of correcting income and franchise tax assessments to conform to the amounts shown on final returns filed as provided by section 289A.19, subdivisions 1 and 2; and (3) original orders for the refundment of gasoline and special fuel taxes.

*[For text of subs 1a to 3, see M.S.1996]*

**Subd. 5. Appeal; payment of order.** Except for orders relating to property tax matters, no collection action may be taken, including the filing of liens under section 270.69, and no late payment penalties may be imposed when a return has been filed for the tax type and period upon which the order is based, if an order of the commissioner is paid:

(1) within 60 days after the order has been mailed to the taxpayer; or

(2) if an administrative appeal or a tax court appeal under chapter 271 is timely filed, within 60 days following final determination of the appeal if the appeal is based upon a constitutional challenge to the tax, and if not, when the decision of the tax court is made.

**History:** 1997 c 84 art 6 s 4,5

## **270.101 PERSONAL LIABILITY.**

*[For text of subd 1, see M.S.1996]*

**Subd. 2. Person defined.** The term “person” includes, but is not limited to, a corporation, estate, trust, organization, or association, whether organized for profit or not, an officer or director of a corporation, a member of a partnership, an employee, a third party (including, but not limited to, a financial institution, lender, or surety), and any other individual or entity. “Person” does not include an unpaid, volunteer member of a board of trustees or directors of an organization exempt from taxation under section 290.05, if the member is solely serving in an honorary capacity, does not participate in the day-to-day or financial operations of the organization, and has no actual knowledge of the failure to file returns or remit taxes.

**Subd. 3. Procedure for assessment.** The commissioner may assess liability for the taxes described in subdivision 1 against a person liable under this section. The assessment may be based upon information available to the commissioner. It must be made within the prescribed period of limitations for assessing the underlying tax, or within one year after the date of an order assessing underlying tax, whichever period expires later. An order assessing personal liability under this section is reviewable under section 289A.65 and is appealable to tax court.

If a person has been assessed under this section for an amount for a given period and the time for appeal has expired or there has been a final determination that the person is liable, collection action is not stayed pursuant to section 270.10, subdivision 5, for subsequent assessments of additional amounts for the same person for the same period and tax type.

**Subd. 4. Right of contribution.** A person who has paid all or part of a liability assessed under this section has a cause of action against other liable persons to recover the amount paid in excess of that person’s share of the liability. A claim for recovery of contribution may be made only in a proceeding which is separate from, and cannot be joined or consolidated with, an administrative or judicial proceeding or investigation involving the commissioner’s administration or enforcement of this section. An order assessing liability under this section against the person from whom contribution is being sought is not a prerequisite for bringing an action for recovery of contribution, nor is the issuance of an order binding on the court in which the proceeding is brought. The court can determine whether each person would be liable under this section and the share of liability. The commissioner cannot be made a party to any proceeding for recovery of contribution, nor is a determination in such a proceeding binding on the commissioner for the purpose of administering or enforcing this section. An action for contribution arises when the liability under this section is paid in full, or the liability of the person seeking contribution has been determined by agreement between the commissioner and such person and paid, and must be brought within the time period prescribed in section 541.05.

**History:** 1997 c 84 art 5 s 2; art 6 s 6,7

## **270.271 TIMELY MAILING TREATED AS TIMELY FILING AND PAYING.**

*[For text of subs 1 to 4, see M.S.1996]*

**Subd. 5. Private delivery services.** A reference in this section to the United States mail shall be treated as including a reference to any designated delivery service, and any reference in this section to a postmark by the United States Postal Service shall be treated as including a reference to any date recorded or marked by any designated delivery service in accordance with section 7502(f) of the Internal Revenue Code.

**History:** 1997 c 84 art 6 s 8

## **270.273 TAXPAYER ASSISTANCE ORDERS; TAXPAYER’S RIGHTS ADVOCATE.**

*[For text of subd 1, see M.S.1996]*

**Subd. 2. Terms of a taxpayer assistance order.** A taxpayer assistance order may require the department within a specified time period to release property of the taxpayer levied on, cease any action, take any action as permitted by law, or refrain from taking any action to enforce the state tax laws against the taxpayer, until the issue or issues giving rise to the order have been resolved.

*[For text of subds 3 to 6, see M.S.1996]*

**History:** 1997 c 84 art 6 s 9

## **270.276 CIVIL DAMAGES FOR CERTAIN UNAUTHORIZED COLLECTION ACTIONS.**

*[For text of subd 1, see M.S.1996]*

**Subd. 2. Damages.** On a finding of liability on the part of the defendant in an action brought under subdivision 1, the defendant is liable to the plaintiff in an amount equal to the lesser of \$200,000, or the sum of (1) actual, direct economic damages sustained by the plaintiff as a proximate result of the reckless or intentional actions of the employee and (2) the costs of the action. Damages must be paid in accordance with section 3.736, subdivision 7.

*[For text of subds 3 and 4, see M.S.1996]*

**History:** 1997 c 84 art 6 s 10

## **270.60 TAX REFUND AGREEMENTS WITH INDIANS.**

*[For text of subds 1 to 3, see M.S.1996]*

**Subd. 4. Payments to counties.** (a) The commissioner shall pay to a qualified county in which an Indian gaming casino is located ten percent of the state share of all taxes generated from activities on reservations and collected under a tax agreement under this section with the tribal government for the reservation located in the county. If the tribe has casinos located in more than one county, the payment must be divided equally among the counties in which the casinos are located.

(b) A county qualifies for payments under this subdivision only if one of the following conditions is met:

(1) the county's per capita income is less than 80 percent of the state per capita personal income, based on the most recent estimates made by the United States Bureau of Economic Analysis; or

(2) 30 percent or more of the total market value of real property in the county is exempt from ad valorem taxation.

(c) The commissioner shall make the payments required under this subdivision by February 28 of the year following the year the taxes are collected.

(d) An amount sufficient to make the payments authorized by this subdivision, not to exceed \$1,100,000 in any fiscal year, is annually appropriated from the general fund to the commissioner. If the authorized payments exceed the amount of the appropriation, the commissioner shall proportionately reduce the rate so that the total amount equals the appropriation.

**History:** 1997 c 231 art 16 s 6; 1Sp1997 c 5 s 37

## **270.66 RIGHT OF SETOFF.**

*[For text of subds 1 and 2, see M.S.1996]*

**Subd. 3. Agencies shall maintain records.** Notwithstanding any provision to the contrary, every person, organization, or corporation doing business (hereafter called vendor) with the state of Minnesota or any of its departments, agencies, or educational institutions including the University of Minnesota (all hereafter called agency) shall provide that agency with either their social security number, federal taxpayer identification number, or Minnesota tax identification number. The commissioner may verify to the agency the identifying information provided by a vendor. The agency shall maintain records of this information, and shall make these records available, on request, to the commissioner for the sole purpose of identifying people who have not filed state tax returns or who have not paid uncontested state

tax liabilities (hereafter called delinquent taxpayer). When an agency is notified by the commissioner that a vendor is a delinquent taxpayer, payments shall not be made by the agency to the vendor until the commissioner notifies the agency that the vendor no longer is a delinquent taxpayer. Furthermore, if the vendor has an uncontested delinquent tax liability, the setoff provided in subdivision 1 may be implemented. The commissioner shall determine that a vendor no longer is a delinquent taxpayer when the vendor has filed all delinquent state tax returns, paid all uncontested state tax liabilities or entered into an agreement with the commissioner which provides for the payment of these liabilities.

*[For text of subd 4, see M.S.1996]*

**History:** *1Sp1997 c 3 s 29*

## **270.67 AGREEMENTS REGARDING TAX LIABILITY OR EXTENSION OF PAYMENT OF TAX.**

*[For text of subd 1, see M.S.1996]*

**Subd. 2. Extension agreements.** When any portion of any tax payable to the commissioner of revenue together with interest and penalty thereon, if any, has not been paid, the commissioner may extend the time for payment for a further period. When the authority of this section is invoked, the extension shall be evidenced by written agreement signed by the taxpayer and the commissioner, stating the amount of the tax with penalty and interest, if any, and providing for the payment of the amount in installments. The agreement may contain a confession of judgment for the amount and for any unpaid portion thereof and shall provide that the commissioner may forthwith enter judgment against the taxpayer in the district court of the county of residence as shown upon the taxpayer's tax return for the unpaid portion of the amount specified in the extension agreement. The agreement shall provide that it can be terminated, after notice by the commissioner, if information provided by the taxpayer prior to the agreement was inaccurate or incomplete, collection of the tax covered by the agreement is in jeopardy, there is a subsequent change in the taxpayer's financial condition, the taxpayer has failed to make a payment due under the agreement, or has failed to pay any other tax or file a tax return coming due after the agreement. The notice must be given at least 14 calendar days prior to termination, and shall advise the taxpayer of the right to request a reconsideration from the commissioner of whether termination is reasonable and appropriate under the circumstances. A request for reconsideration does not stay collection action beyond the 14-day notice period. The commissioner may accept other collateral the commissioner considers appropriate to secure satisfaction of the tax liability. The principal sum specified in the agreement shall bear interest at the rate specified in section 270.75 on all unpaid portions thereof until the same has been fully paid or the unpaid portion thereof has been entered as a judgment. The judgment shall bear interest at the rate specified in section 270.75. If it appears to the commissioner that the tax reported by the taxpayer is in excess of the amount actually owing by the taxpayer, the extension agreement or the judgment entered pursuant thereto shall be corrected. If after making the extension agreement or entering judgment with respect thereto, the commissioner determines that the tax as reported by the taxpayer is less than the amount actually due, the commissioner shall assess a further tax in accordance with the provisions of law applicable to the tax. The authority granted to the commissioner by this section is in addition to any other authority granted to the commissioner by law to extend the time of payment or the time for filing a return and shall not be construed in limitation thereof.

*[For text of subd 3, see M.S.1996]*

**History:** *1997 c 84 art 6 s 11*

## **270.68 LEGAL ACTION; CONFESSION OF JUDGMENT.**

**Subdivision 1. Legal action.** In addition to all other methods authorized by law for the collection of tax, if any tax payable to the commissioner of revenue or to the department of revenue, including penalties and interest thereon, is not paid within 60 days after it is required by law to be paid, the commissioner of revenue may proceed under this subdivision. Within

five years after the date of assessment of the tax or at any time a lien filed under section 270.69 is enforceable, or, if the action is to renew or enforce a judgment, at any time before the judgment's expiration, the commissioner may bring an action at law against the person liable for the payment or collection of the tax, in the name of the state, for the recovery of the tax and interest and penalties due in respect thereof. The action shall be brought in the district court of the judicial district in which lies the county of the residence or principal place of business within this state of the taxpayer, or, in the case of an estate or trust, of the place of its principal administration, and for this purpose the place named as such in the return, if any, made by the taxpayer shall be conclusive against the taxpayer in this matter. If no place is named in the return, the action may be commenced in Ramsey county. The action shall be commenced by filing with the court administrator a statement showing the name and address of the taxpayer, if known, an itemized summary of the taxable periods and the type of tax, the tax due and unpaid and the interest and penalties due with respect thereto under the provisions of law applicable to the tax, and shall contain a prayer that the court adjudge the taxpayer to be indebted on account of the taxes, interest, and penalties in the amount specified in the statement; a copy of the statement shall be furnished to the court administrator therewith. The court administrator shall mail a copy of the statement by certified mail to the taxpayer at the address given in the return, if any; and to the taxpayer's last known address, within five days after the same is filed, except that, if the taxpayer's address is not known, notice shall be made by posting a copy of the statement for ten days in the place in the courthouse where public notices are regularly posted. To litigate the claim, or any part of it, the taxpayer shall serve an answer upon the commissioner on or before the 20th day after the date of mailing the statement; or, if notice has been given by posting, on or before the 20th day after the expiration of the period during which the notice was required to be posted. If no answer is served within the specified time, the court administrator, upon the filing of an affidavit of default, shall enter judgment for the state in the amount prayed for, plus costs of \$10. If an answer is filed, the issues raised shall stand for trial as soon as possible after the filing of the answer, and the court shall determine the issues and direct judgment accordingly; and, if the taxes, interest, or penalties are sustained to any extent over the amount rendered by the taxpayer, shall assess \$10 costs against the taxpayer. The court shall disregard all technicalities and matters of form not affecting the substantial merits. The commissioner may call upon the county attorney or the attorney general to conduct the proceedings on behalf of the state. If a proceeding is referred to a county attorney, and the county attorney fails to issue or cause to be issued an indictment or criminal complaint within 30 days after the referral by the commissioner, the attorney general may conduct the proceeding. Execution shall be issued upon the judgment at the request of the commissioner, and the execution shall, in all other respects, be governed by the laws applicable to executions issued on judgments. Only the homestead and household goods of the judgment debtor shall be exempt from seizure and sale upon the execution.

In addition to the procedure in this subdivision, legal action may be commenced by the commissioner in district court in the same manner or venue as any other civil action.

*[For text of subds 2 to 4, see M.S.1996]*

**History:** 1997 c 84 art 5 s 3

## **270.69 LIEN FOR TAXES.**

*[For text of subds 1 to 10, see M.S.1996]*

**Subd. 11. Erroneous liens.** After the filing of a notice of lien under this section on the property or rights to property of a person, the person may appeal to the commissioner, in the form and at the time prescribed by the commissioner, alleging an error in the filing of the lien and requesting its release. If the commissioner determines that the filing of the notice of any lien was erroneous, within 14 days after the determination, the commissioner must issue a certificate of release of the lien. The certificate must include a statement that the filing of the lien was erroneous. In the event that the lien is erroneous and is not released within the 14-day period, reasonable attorney fees shall be paid. Damages must be paid in accordance with section 3.736, subdivision 7. Even if a lien is not erroneous, the commissioner may

withdraw the lien if the filing of the lien was premature or not in accordance with administrative procedures of the commissioner, or withdrawal of the lien will facilitate the collection of the tax liability.

*[For text of subds 12 to 15, see M.S.1996]*

**History:** 1997 c 84 art 6 s 12

## **270.701 SALE OF SEIZED PROPERTY.**

*[For text of subd 1, see M.S.1996]*

**Subd. 2. Notice of sale.** The commissioner shall as soon as practicable after the seizure of the property give notice of sale of the property to the owner, in the manner of service prescribed in subdivision 1. In the case of personal property, the notice shall be served at least 10 days prior to the sale. In the case of real property, the notice shall be served at least four weeks prior to the sale. The commissioner shall also cause public notice of each sale to be made. In the case of personal property, notice shall be posted at least 10 days prior to the sale at the county courthouse for the county where the seizure is made, and in not less than two other public places. In the case of real property, six weeks' published notice shall be given prior to the sale, in a newspaper published or generally circulated in the county. The notice of sale provided in this subdivision shall specify the property to be sold, and the time, place, manner and conditions of the sale. Whenever levy is made without regard to the ten-day period provided in section 270.70, subdivision 2, public notice of sale of the property seized shall not be made within the ten-day period unless section 270.702 (relating to sale of perishable goods) is applicable.

*[For text of subds 3 and 4, see M.S.1996]*

**Subd. 5. Manner and conditions of sale.** (a) Before the sale the commissioner shall determine a minimum price for which the property shall be sold, and if no person offers for the property at the sale the amount of the minimum price, the property shall be declared to be purchased at the minimum price for the state of Minnesota; otherwise the property shall be declared to be sold to the highest bidder. In determining the minimum price, the commissioner shall take into account the expense of making the levy and sale. The announcement of the minimum price determined by the commissioner may be delayed until the receipt of the highest bid.

(b) The sale shall not be conducted in any manner other than:

(i) by public auction,

(ii) by public sale under sealed bids, or

(iii) in the case of items which individually or in usually marketable units have a value of \$50 or less, by public or private proceedings as a unit or in parcels at any time and place and on any terms, but every aspect of the disposition including the method, manner, time, place, and terms must be commercially reasonable.

(c) In the case of seizure of several items of property, the items may be offered separately, in groups, or in the aggregate, and shall be sold under whichever method produces the highest aggregate amount, except that sales under paragraph (b), item (iii), must produce a reasonable amount under the circumstances.

(d) Payment in full shall be required at the time of acceptance of a bid, except that a part of the payment may be deferred by the commissioner for a period not to exceed 30 days.

(e) Other methods (including advertising) in addition to those prescribed in subdivision 2 may be used in giving notice of the sale.

(f) The commissioner may adjourn the sale from time to time for a period not to exceed 30 days.

(g) If payment in full is required at the time of acceptance of a bid and is not then and there paid, the commissioner shall forthwith proceed to again sell the property in the manner provided in this section. If the conditions of the sale permit part of the payment to be deferred, and if the part is not paid within the prescribed period, suit may be instituted against the pur-

chaser for the purchase price or that part thereof as has not been paid, together with interest at the rate specified in section 549.09 from the date of the sale; or, in the discretion of the commissioner, the sale may be declared by the commissioner to be null and void for failure to make full payment of the purchase price and the property may again be advertised and sold as provided in this section. In the event of a readvertisement and sale, any new purchaser shall receive the property or rights to property free and clear of any claim or right of the former defaulting purchaser, of any nature whatsoever, and the amount paid upon the bid price by the defaulting purchaser shall be forfeited.

*[For text of subd 6, see M.S.1996]*

**History:** 1997 c 84 art 5 s 4,5

## **270.708 APPLICATION OF PROCEEDS OF LEVY.**

**Subdivision 1. Collection of liability.** Any money realized by proceedings under this chapter, whether by seizure, by surrender under section 270.70 (except pursuant to subdivision 9 thereof), by sale of seized property, by sale of property redeemed by the state of Minnesota (if the interest of the state of Minnesota in the property was a lien arising under the provisions of section 270.69), or by agreement, arrangement, or any other means shall be applied as follows:

(a) First, against the expenses of the proceedings; then

(b) If the property seized and sold is subject to a tax administered by the commissioner of revenue which has not been paid, the amount remaining after applying clause (a) shall next be applied against the tax liability (and, if the tax was not previously assessed, it shall then be assessed); and

(c) The amount, if any, remaining after applying clauses (a) and (b) shall be applied against the tax liability in respect of which the levy was made or the sale was conducted.

*[For text of subd 2, see M.S.1996]*

**History:** 1997 c 84 art 5 s 6

## **270.721 REVOCATION OF CERTIFICATES OF AUTHORITY TO DO BUSINESS IN THIS STATE.**

When a foreign corporation authorized to do business in this state under chapter 303, or a foreign limited liability company or partnership authorized to do business in this state under chapter 322B, fails to comply with any tax laws administered by the commissioner of revenue, the commissioner may serve the secretary of state with a certified copy of an order finding such failure to comply. The secretary of state, upon receipt of the order, shall revoke the certificate of authority to do business in this state, and shall reinstate the certificate under section 303.19 or section 322B.960, subdivision 6, only when the corporation or limited liability company or partnership has obtained from the commissioner an order finding that the corporation or limited liability company or partnership is in compliance with state tax law. An order requiring revocation of a certificate shall not be issued unless the commissioner gives the corporation or limited liability company or partnership 30 days' written notice of the proposed order, specifying the violations of state tax law, and affording an opportunity to request a contested case hearing under chapter 14.

**History:** 1997 c 84 art 5 s 7

## **270.73 POSTING OF TAX DELINQUENCY; SALE OF LIQUOR OR BEER.**

**Subdivision 1. Posting, notice.** Pursuant to the authority to disclose under section 270B.12, subdivision 4, the commissioner shall, by the 15th of each month, submit to the commissioner of public safety a list of all taxpayers who are required to pay, withhold, or collect the tax imposed by section 290.02, 290.92, or 297A.02, or local sales and use tax payable to the commissioner of revenue, or a local option tax administered and collected by the commissioner of revenue, and who are ten days or more delinquent in either filing a tax return or paying the tax.



The commissioner of revenue is under no obligation to list a taxpayer whose business is inactive. At least ten days before notifying the commissioner of public safety, the commissioner of revenue shall notify the taxpayer of the intended action.

The commissioner of public safety shall post the list in the same manner as provided in section 340A.318, subdivision 3. The list will prominently show the date of posting. If a taxpayer previously listed files all returns and pays all taxes then due, the commissioner shall notify the commissioner of public safety within two business days.

*[For text of subds 2 and 3, see M.S.1996]*

**History:** 1997 c 84 art 5 s 8

#### **270.771 PAYMENTS REQUIRED TO BE MADE BY ELECTRONIC FUNDS TRANSFER.**

(a) If a taxpayer is required to make payment of a tax to the commissioner by means of electronic funds transfer as defined in section 336.4A-104, paragraph (a), the taxpayer shall make all payments of all taxes and fees paid to the commissioner by means of electronic funds transfer.

(b) Paragraph (a) does not apply to payments required to be made for individual income taxes under section 289A.20, subdivision 1, paragraph (a), or 289A.25.

**History:** 1997 c 84 art 6 s 13