

## CHAPTER 289A

## ADMINISTRATION AND COMPLIANCE

289A.42 CONSENT TO EXTEND STATUTE.

**289A.42 CONSENT TO EXTEND STATUTE.**

Subdivision 1. **Extension agreement.** If before the expiration of time prescribed in sections 289A.38 and 289A.40 for the assessment of tax or the filing of a claim for refund, both the commissioner and the taxpayer have consented in writing to the assessment or filing of a claim for refund after that time, the tax may be assessed or the claim for refund filed at any time before the expiration of the agreed upon period. The period may be extended by later agreements in writing before the expiration of the period previously agreed upon. The taxpayer and the commissioner may also agree to extend the period for collection of the tax.

*[For text of subd 2, see M.S.2006]*

**History:** 2007 c 13 art 3 s 16