

**297H.10 ADMINISTRATION; ENFORCEMENT; PENALTY.**

Subdivision 1. **Administration and enforcement.** The audit, assessment, appeal, collection, refund, penalty, interest, enforcement, and administrative provisions of chapters 270C and 289A that are applicable to taxes imposed by chapter 297A apply to this chapter.

Subd. 2. **Penalty.** If the form prescribed by the commissioner of revenue for remitting the tax is the sales tax return, a penalty is imposed on a person or political subdivision who fails to separately report the amount of tax due under this chapter. The specified penalties are ten percent for the first violation and 20 percent for the second and subsequent violations. The penalty applies only to that portion of the tax that should have been reported on the separate lines for the tax due under this chapter and that was included on other lines of the sales tax return.

**History:** 1997 c 231 art 13 s 15; 2005 c 151 art 2 s 15