

**289A.02 DEFINITIONS.**

Subdivision 1. **Applicability.** Unless the context clearly requires otherwise, the following terms used in this chapter have the following meanings.

Subd. 2. **Commissioner.** "Commissioner" means the commissioner of revenue of the state of Minnesota or a person to whom the commissioner has delegated functions.

Subd. 3. **Taxpayer.** "Taxpayer" means a person subject to, or liable for, a state tax; a person required to file a return with respect to, or to pay, or withhold or collect and remit, a state tax; or a person required to obtain a license or a permit or to keep records under a law imposing a state tax.

Subd. 4. **Person.** "Person" means an individual, partnership, corporation, association, governmental unit or agency, or public or private organization of any kind, under a duty to comply with state tax laws because of its character or position.

Subd. 5. **Other words.** Unless specifically defined in this chapter, or unless the context clearly indicates otherwise, the words used in this chapter have the same meanings as they are defined in chapters 290, 290A, 291, and 297A.

Subd. 6. **Mining company.** "Mining company" means a person engaged in the business of mining or producing ores in Minnesota subject to the taxes imposed by section 298.01 or 298.015.

Subd. 7. **Internal Revenue Code.** Unless specifically defined otherwise, "Internal Revenue Code" means the Internal Revenue Code of 1986, as amended through March 31, 2009.

Subd. 8. **Electronic means.** "Electronic means" refers to a method that is electronic, as defined in section 325L.02, paragraph (e), and that is prescribed by the commissioner.

**History:** 1990 c 480 art 1 s 2; 1991 c 291 art 11 s 2; 1994 c 587 art 1 s 3; 1995 c 264 art 1 s 4; 1996 c 471 art 4 s 1; 1997 c 231 art 6 s 1; 1998 c 389 art 7 s 1; 1999 c 243 art 3 s 1; 2000 c 490 art 12 s 1; 1Sp2001 c 5 art 10 s 1; art 17 s 7; 2002 c 377 art 2 s 1; 2003 c 127 art 4 s 1; 1Sp2003 c 21 art 3 s 1; 1Sp2005 c 3 art 4 s 1; 2006 c 259 art 2 s 1; 2008 c 154 art 4 s 1; 2009 c 12 art 1 s 1; 2009 c 88 art 1 s 1