360.61 DUE DATE OF TAX; PENALTIES AND FEES.

Subdivision 1. **First registration.** The tax required under sections 360.54 to 360.67 to be paid upon an aircraft is due as soon as the aircraft first uses the air space overlying the state of Minnesota or the airports within the state, in accordance with section 360.54, and a penalty shall be assessed upon the expiration of 20 days after the aircraft first uses the air space or the airports, unless paid.

Subd. 2. **Renewal registration.** The tax for that period January 1, 1966, to and including June 30, 1967, and for each fiscal year, shall be due and payable July 1, and a penalty shall be assessed upon the expiration of ten days after July 1 of that fiscal year, unless paid.

Subd. 3. **Penalty fees.** An owner or person charged with the duty to register an aircraft or pay a tax payable under the provisions of sections 360.511 to 360.67 who fails or delays to register the aircraft and pay the tax as required by the provisions of sections 360.511 to 360.67 shall pay to the commissioner as an added fee for failure or delay after the due date in registering and paying the tax a penalty fee of $2.50 for the calendar month in which the due date falls plus a monthly penalty of five percent of the tax due and payable for the tax period for which the penalty is charged, the monthly penalty to be paid for the first calendar month or a part of that calendar month, after the month in which the due date falls and for each additional month or a part of that additional month in which the failure or delay continues; but in no event shall the total added fees and penalties for the failure or the delay exceed the sum of $200 for the tax period for which the added fee or penalty is charged. When the last day for payment without penalty of taxes shall fall upon Sunday or a legal holiday, the taxes may be paid without a penalty on the next succeeding business day.

History: *1945 c 411 s 11; 1957 c 146 s 1; 1963 c 97 s 1; 1963 c 112 s 1; 1965 c 161 s 13; 1980 c 422 s 2*