

**282.301 RECEIPTS FOR PAYMENTS; CERTIFICATION BY COUNTY AUDITOR.**

When any sale has been made under sections 282.005, 282.012, and 282.241 to 282.324, the purchaser shall receive from the county auditor at the time of repurchase a receipt, in such form as may be prescribed by the attorney general. When the purchase price of a parcel of land shall be paid in full, the following facts shall be certified by the county auditor to the commissioner of revenue of the state of Minnesota: the description of land and the date when the final installment of the purchase price was paid.

**History:** 1945 c 296 s 7; 1973 c 582 s 3; 1983 c 342 art 15 s 36; 1985 c 300 s 15; 1986 c 444; 1994 c 416 art 1 s 39; 2005 c 151 art 5 s 36; 2021 c 7 s 1; 2024 c 127 art 70 s 8