# CHAPTER 297I

# INSURANCE TAXES


| | | | |
|---|---|---|---|
| 297I.01 | DEFINITIONS. | 297I.35 | PAYMENT OF TAX. |
| 297I.05 | TAX IMPOSED. | 297I.40 | ESTIMATED TAX. |
| 297I.06 | SURCHARGES ON FIRE SAFETY PREMIUMS. | 297I.60 | CLAIMS FOR REFUND. |
| 297I.10 | SURCHARGE ON PREMIUMS TO RESTORE DEFICIENCY IN SPECIAL FUND. | 297I.65 | LIMITATIONS OF TIME FOR ASSESSMENT OF TAX. |
| 297I.11 | AUTOMOBILE THEFT PREVENTION SURCHARGE. | 297I.70 | LIMITATION ON CLAIMS FOR REFUND. |
| 297I.15 | EXEMPTIONS FROM TAX. | 297I.75 | CONSENT TO EXTEND TIME. |
| 297I.20 | OFFSETS AGAINST PREMIUM TAXES. | 297I.80 | INTEREST. |
| 297I.25 | INFORMATION RETURNS. | 297I.85 | CIVIL PENALTIES. |
| 297I.26 | FIRE AND POLICE PREMIUM REPORTS. | 297I.90 | CRIMINAL PENALTIES. |
| 297I.30 | DUE DATES FOR FILING RETURNS. | | |


## 297I.01 DEFINITIONS.

Subdivision 1. **Terms.** Unless the language or context clearly indicates that a different meaning is intended, for the purposes of this chapter, the following terms have the meanings given them.

Subd. 1a. **Affiliated group.** "Affiliated group" means a group that includes the insured and any entity, or group of entities, that controls, is controlled by, or is under common control with the insured. An entity has control over another entity when: (1) the entity directly or indirectly or acting through one or more other persons owns, controls, or has the power to vote 25 percent or more of any class of voting securities of the other entity; or (2) the entity controls in any manner the election of a majority of the directors or trustees of the other entity.

Subd. 2. **Association or associations.** "Association" or "associations" has the meaning given in section 60A.02, subdivision 1a.

Subd. 3. **Commissioner.** "Commissioner" means the commissioner of revenue of the state of Minnesota.

Subd. 4. **Community integrated service network.** "Community integrated service network" has the meaning given in section 62N.02, subdivision 4a.

Subd. 5. **Company or insurance company.** "Company" or "insurance company" has the meaning given in section 60A.02, subdivision 4.

Subd. 6. **Department of Revenue.** "Department of Revenue" means the Minnesota Department of Revenue or commissioner of revenue.

Subd. 6a. **Direct business.** (a) "Direct business" means all insurance provided by an insurance company or its agents, and specifically includes stop-loss insurance purchased in connection with a self-insurance plan for employee health benefits or for other purposes, but excludes:

(1) reinsurance in which an insurance company assumes the liability of another insurance company; and

(2) self-insurance.

(b) For purposes of this subdivision, an insurance company includes a nonprofit health service corporation, health maintenance organization, and community integrated service network.

Subd. 7. **Domestic.** "Domestic" has the meaning given in section 60A.02, subdivision 5.

Subd. 8. **Foreign.** "Foreign" has the meaning given in section 60A.02, subdivision 6.

Subd. 9. **Gross premiums.** "Gross premiums" means total premiums paid by policyholders and applicants of policies, whether received in the form of money or other valuable consideration, on property, persons, lives, interests and other risks located, resident, or to be performed in this state, but excluding consideration and premiums for reinsurance assumed from other insurance companies.

(a) "Gross premiums" includes the total consideration paid to bail bond agents for bail bonds.

(b) For title insurers, "gross premiums" means the charge for title insurance made by a title insurer or its agents according to the insurer's rate filing approved by the commissioner of commerce without a deduction for commissions paid to or retained by the agent. Gross premiums of a title insurer does not include any other charge or fee for abstracting, searching, or examining the title, or escrow, closing, or other related services.

(c) "Gross premiums" includes any workers' compensation special compensation fund premium surcharge pursuant to section 176.129.

(d) "Gross premiums" for nonadmitted insurance includes any payment made as consideration for an insurance contract for such insurance, including premium deposits, assessments, fees, and any other compensation given in consideration for a contract of insurance. Gross premiums does not include the stamping fee, as provided under section 60A.2085, subdivision 7, nor the operating assessment, as provided under section 60A.208, subdivision 8.

Subd. 10. **Health maintenance organization.** "Health maintenance organization" has the meaning given in section 62D.02, subdivision 4.

Subd. 10a. **Home state.** "Home state" means the state in which an insured maintains its principal place of business, or in the case of an individual, the individual's principal residence; or if 100 percent of the insured risk is located out of the state, the state to which the greatest percentage of the insured's taxable premium for that insurance contract is allocated. If more than one insured from an affiliated group are named insureds on a single nonadmitted insurance contract, the term home state means the home state of the member of the affiliated group that has the largest percentage of premium attributed to it under that insurance contract.

Subd. 10b. **Independently procured insurance.** "Independently procured insurance" means insurance procured directly by an insured from a nonadmitted insurer.

Subd. 10c. **Nonadmitted insurance.** "Nonadmitted insurance" means any property and casualty insurance permitted to be placed directly or through a surplus lines broker with a nonadmitted insurer.

Subd. 10d. **Nonadmitted insurance premium tax.** "Nonadmitted insurance premium tax" means, with respect to surplus lines or independently procured insurance coverage, any tax, fee, assessment, or other charge imposed directly or indirectly by a government entity.

Subd. 10e. **Nonadmitted insurer.** "Nonadmitted insurer" means an insurer not licensed to engage in the business of insurance in Minnesota, but does not include a risk retention group as the term is defined in section 2(a)(4) of the Liability Risk Retention Act of 1986, United States Code, title 15, section 3901(a)(4).

Subd. 11. **Nonprofit health service plan corporation.** "Nonprofit health service plan corporation" has the meaning given in section 62C.02, subdivision 6.

Subd. 12. **Insurance.** "Insurance" means the same as that term is defined in section 60A.02, subdivision 3.

Subd. 13. **Insurance agent or insurance agency.** "Insurance agent" or "insurance agency" has the meaning given in section 60A.02, subdivision 7.

Subd. 13a. **Reinsurance.** "Reinsurance" is insurance whereby an insurance company, for a consideration, agrees to indemnify another insurance company as defined under section 297I.01, subdivisions 5 and 6a, paragraph (b), to the extent taxable under section 297I.05, against all or part of the loss which the latter may sustain under the policy or policies which it has issued.

Subd. 14. **Return premiums.** "Return premiums" means any dividend or any unused or unabsorbed portion of premium deposit or assessment that is applied toward the payment of any premium, premium deposit, or assessment due from the policyholder or member upon a continuance or renewal of the insurance on account of which the dividend was earned or premium deposit or assessment paid. Return premiums also includes any portion of premium returned by the company upon cancellation or termination of a policy or membership, except surrender values paid upon the cancellation and surrender of policies or certificates of life insurance.

Subd. 15. **State.** "State" has the meaning given in section 60A.02, subdivision 18.

Subd. 15a. **Surplus lines broker.** "Surplus lines broker" means an individual, firm, or corporation which is licensed in a state to sell, solicit, or negotiate insurance on properties, risks, or exposures located or to be performed in a state with nonadmitted insurers.

Subd. 16. **Taxpayer.** "Taxpayer" means any insurance company, association, surplus lines broker, or insured or any other person or entity required to pay any amount due under this chapter.

**History:** *2000 c 394 art 1 s 1; 2003 c 127 art 7 s 12; 2005 c 151 art 8 s 16; 1Sp2005 c 3 art 6 s 16,17; 2010 c 389 art 6 s 9; 2011 c 76 art 1 s 45; 1Sp2011 c 7 art 8 s 1-9; 2014 c 198 art 4 s 15*

**297I.05 TAX IMPOSED.**

Subdivision 1. **Domestic and foreign companies.** Except as otherwise provided in this section, a tax is imposed on every domestic and foreign insurance company. The rate of tax is equal to two percent of all gross premiums less return premiums on all direct business received by the insurer or agents of the insurer in Minnesota, in cash or otherwise, during the year.

Subd. 2. **Township mutual insurance.** A tax is imposed on township mutual insurance companies. The rate of tax is equal to one percent of gross premiums less return premiums on all direct business received by the insurer or agents of the insurer in Minnesota, in cash or otherwise, during the year.

Subd. 3. **Mutual property and casualty companies with assets of $5,000,000 or less at the end of the calendar year.** A tax is imposed on mutual property and casualty companies with assets of $5,000,000 or less at the end of the calendar year. The rate of tax is equal to one percent of gross premiums less return premiums on all direct business received by the insurer or agents of the insurer in Minnesota, in cash or otherwise, during the year.

Subd. 4. **Mutual property and casualty companies with total assets less than $1,600,000,000 on December 31, 1989.** A tax is imposed on:

(1) mutual insurance companies that sell both property and casualty insurance that had total assets greater than $5,000,000 at the end of the calendar year but that had total assets less than $1,600,000,000 on December 31, 1989; and

(2) a mutual insurance company created pursuant to Laws 1983, chapter 287, article 2, that sells only casualty insurance.

The rate of tax is equal to 1.26 percent of gross premiums less return premiums on all direct business received by the insurer or agents of the insurer in Minnesota, in cash or otherwise, during the year.

Subd. 5. **Health maintenance organizations, nonprofit health service plan corporations, and community integrated service networks.** (a) A tax is imposed on health maintenance organizations, community integrated service networks, and nonprofit health care service plan corporations. The rate of tax is equal to one percent of gross premiums less return premiums on all direct business received by the organization, network, or corporation or its agents in Minnesota, in cash or otherwise, in the calendar year.

(b) The commissioner shall deposit all revenues, including penalties and interest, collected under this chapter from health maintenance organizations, community integrated service networks, and nonprofit health service plan corporations in the health care access fund. Refunds of overpayments of tax imposed by this subdivision must be paid from the health care access fund. There is annually appropriated from the health care access fund to the commissioner the amount necessary to make any refunds of the tax imposed under this subdivision.

Subd. 6. MS 2006 [Repealed, 2006 c 217 s 4,5]

Subd. 7. **Nonadmitted insurance premium tax.** (a) A tax is imposed on surplus lines brokers. The rate of tax is equal to three percent of the gross premiums less return premiums paid by an insured whose home state is Minnesota.

(b) A tax is imposed on a person, firm, corporation, or purchasing group as defined in section 60E.02, or any member of a purchasing group, that procures insurance directly from a nonadmitted insurer. The rate of tax is equal to two percent of the gross premiums less return premiums paid by an insured whose home state is Minnesota.

(c) No state other than the home state of an insured may require any premium tax payment for nonadmitted insurance. When Minnesota is the home state of the insured, as provided under section 297I.01, 100 percent of the gross premiums are taxable in Minnesota with no allocation of the tax to other states.

Subd. 8. [Repealed, 1Sp2001 c 5 art 13 s 15]

Subd. 9. [Repealed, 1Sp2011 c 7 art 8 s 14]

Subd. 10. [Repealed, 1Sp2011 c 7 art 8 s 14]

Subd. 11. **Retaliatory provisions.** (a) If any other state or country imposes any taxes, fines, deposits, penalties, licenses, or fees upon any insurance companies of this state and their agents doing business in another state or country that are in addition to or in excess of those imposed by the laws of this state upon foreign insurance companies and their agents doing business in this state, the same taxes, fines, deposits, penalties, licenses, and fees are imposed upon every similar insurance company of that state or country and their agents doing or applying to do business in this state.

(b) If any conditions precedent to the right to do business in any other state or country are imposed by the laws of that state or country, beyond those imposed upon foreign companies by the laws of this state,

the same conditions precedent are imposed upon every similar insurance company of that state or country and their agents doing or applying to do business in that state.

(c) For purposes of this subdivision, "taxes, fines, deposits, penalties, licenses, or fees" means an amount of money that is deposited in the general revenue fund of the state or other similar fund in another state or country and is not dedicated to a special purpose or use or money deposited in the general revenue fund of the state or other similar fund in another state or country and appropriated to the commissioner of commerce or insurance for the operation of the Department of Commerce or other similar agency with jurisdiction over insurance. Taxes, fines, deposits, penalties, licenses, or fees do not include:

(1) special purpose obligations or assessments imposed in connection with particular kinds of insurance, including but not limited to assessments imposed in connection with residual market mechanisms; or

(2) assessments made by the insurance guaranty association, life and health guarantee association, or similar association.

(d) This subdivision applies to taxes imposed under subdivisions 1; 3; 4; 12, paragraph (a), clauses (1) and (2); and 14.

(e) This subdivision does not apply to insurance companies organized or domiciled in a state or country, the laws of which do not impose retaliatory taxes, fines, deposits, penalties, licenses, or fees or which grant, on a reciprocal basis, exemptions from retaliatory taxes, fines, deposits, penalties, licenses, or fees to insurance companies domiciled in this state.

Subd. 12. **Other entities.** (a) A tax is imposed equal to two percent of:

(1) gross premiums less return premiums written for risks resident or located in Minnesota by a risk retention group;

(2) gross premiums less return premiums received by an attorney in fact acting in accordance with chapter 71A;

(3) gross premiums less return premiums received pursuant to assigned risk policies and contracts of coverage under chapter 79; and

(4) the direct funded premium received by the reinsurance association under section 79.34 from self-insurers approved under section 176.181 and political subdivisions that self-insure.

(b) A tax is imposed on a joint self-insurance plan operating under chapter 60F. The rate of tax is equal to two percent of the total amount of claims paid during the fund year, with no deduction for claims wholly or partially reimbursed through stop-loss insurance.

(c) A tax is imposed on a joint self-insurance plan operating under chapter 62H, except as provided in section 62H.18, subdivision 8. The rate of tax is equal to two percent of the total amount of claims paid during the fund's fiscal year, with no deduction for claims wholly or partially reimbursed through stop-loss insurance.

(d) A tax is imposed equal to the tax imposed under subdivision 5 on the gross premiums less return premiums on all coverages received by an accountable provider network or agents of an accountable provider network in Minnesota, in cash or otherwise, during the year.

Subd. 13. **Funds deposited into general fund.** Unless otherwise specified in this chapter, all amounts collected by the commissioner under this chapter must be deposited in the general fund.

Subd. 14. **Life insurance.** A tax is imposed on life insurance. The rate of tax equals 1.5 percent of gross premiums less return premiums on all direct business received by the insurer or agents of the insurer in Minnesota for life insurance, in cash or otherwise, during the year.

**History:** *2000 c 394 art 1 s 2; 2000 c 490 art 13 s 20; 1Sp2001 c 5 art 14 s 8; 2002 c 377 art 10 s 25; 2002 c 379 art 1 s 70; 2005 c 151 art 8 s 17; 1Sp2005 c 3 art 6 s 18,19; 2008 c 366 art 14 s 8; 2010 c 389 art 6 s 10; 1Sp2011 c 7 art 8 s 10,11; 2013 c 143 art 16 s 6-8; 2014 c 308 art 9 s 80; 2017 c 2 art 2 s 14; 1Sp2017 c 1 art 14 s 13*

**297I.06 SURCHARGES ON FIRE SAFETY PREMIUMS.**

Subdivision 1. **Insurance policies surcharge.** (a) Except as otherwise provided in subdivision 2, each licensed insurer engaged in writing policies of homeowner's insurance authorized in section 60A.06, subdivision 1, clause (1)(c), or commercial fire policies or commercial nonliability policies shall collect a surcharge as provided in this paragraph. The surcharge is equal to 0.65 percent of the gross premiums and assessments, less return premiums, on direct business received by the company, or by its agents for it, for homeowner's insurance policies, commercial fire policies, and commercial nonliability insurance policies in this state.

(b) The surcharge amount collected under paragraph (a) or subdivision 2, paragraph (b), may not be considered premium for any other purpose. The surcharge amount under paragraph (a) must be separately stated on either a billing or policy declaration or document containing similar information sent to an insured.

(c) Amounts collected by the commissioner under this section must be deposited in the fire safety account established pursuant to subdivision 3.

Subd. 2. **Exemptions.** (a) This section does not apply to a township mutual fire insurance company in Minnesota organized under chapter 67A.

(b) An insurer described in section 297I.05, subdivisions 3 and 4, authorized to transact business in Minnesota shall elect to remit to the Department of Revenue for deposit in the fire safety account either (1) the surcharge amount imposed under subdivision 1 on all premiums subject to that surcharge, or (2) a surcharge of one-half of one percent on the gross fire premiums and assessments, less return premiums, on all direct business received by the insurer or agents of the insurer in Minnesota, in cash or otherwise, during the year.

(c) The election must be made by December 31 of each year for insurance policies written or renewed in the succeeding calendar year. An insurer who elects to remit the one-half of one percent surcharge on gross fire premiums and assessments must not charge the insured the surcharge imposed under subdivision 1.

(d) For purposes of this subdivision, "gross fire premiums and assessments" includes premiums on policies covering fire risks only on automobiles, whether written or under floater form or otherwise.

Subd. 3. **Fire safety account, annual transfers, allocation.** A special account, to be known as the fire safety account, is created in the state treasury. The account consists of the proceeds under subdivisions 1 and 2.

**History:** *2006 c 217 s 1; 2007 c 54 art 7 s 3; 2008 c 154 art 14 s 10,11; 2008 c 363 art 12 s 10; 2010 c 215 art 11 s 16; 1Sp2011 c 1 art 2 s 2; 2012 c 187 art 1 s 51; 2012 c 289 s 2,3; 2017 c 40 art 1 s 104; 2023 c 52 art 5 s 10*

**297I.10 SURCHARGE ON PREMIUMS TO RESTORE DEFICIENCY IN SPECIAL FUND.**

Subdivision 1. **Cities of the first class.** (a) The commissioner shall order and direct a surcharge to be collected of two percent of the fire, lightning, and sprinkler leakage gross premiums, less return premiums, on all direct business received by any licensed foreign or domestic fire insurance company on property in a city of the first class, or by its agents for it, in cash or otherwise.

(b) By July 31 and December 31 of each year, the commissioner shall pay to each city of the first class a payment for an amount equal to the total amount of the surcharge on the premiums collected within that city since the previous payment.

(c) The treasurer of the city shall place the money received under this subdivision in a special account or fund to defray all or a portion of the employer contribution requirement of public employees police and fire plan coverage for city firefighters.

Subd. 2. [Repealed, 2002 c 392 art 1 s 9]

Subd. 3. **Appropriation.** The amount necessary to make the payments required under this section is appropriated to the commissioner from the general fund.

Subd. 4. **Collection and administration.** The commissioner shall administer the surcharge imposed by this section in the same manner as the taxes imposed by this chapter.

**History:** *2000 c 394 art 1 s 3; 2005 c 151 art 2 s 16; 2009 c 101 art 2 s 109; 2013 c 111 art 5 s 46; 1Sp2017 c 1 art 14 s 14,15; 1Sp2019 c 10 art 3 s 40*

**297I.11 AUTOMOBILE THEFT PREVENTION SURCHARGE.**

Subdivision 1. **Surcharge.** Each insurer engaged in the writing of policies of automobile insurance shall collect a surcharge, at the rate of 50 cents per vehicle for every six months of coverage, on each policy of automobile insurance providing comprehensive insurance coverage issued or renewed in this state. The surcharge may not be considered premium for any purpose, including the computation of premium tax or agents' commissions. The amount of the surcharge must be separately stated on either a billing or policy declaration sent to an insured. Insurers shall remit the revenue derived from this surcharge to the commissioner of revenue for purposes of the automobile theft prevention program described in section 65B.84. For purposes of this subdivision, "policy of automobile insurance" has the meaning given it in section 65B.14, covering only the following types of vehicles as defined in section 168.002:

(1) a passenger automobile;

(2) a pickup truck;

(3) a van but not commuter vans as defined in section 168.126; or

(4) a motorcycle,

except that no vehicle with a gross vehicle weight in excess of 10,000 pounds is included within this definition.

Subd. 2. **Automobile theft prevention account.** A special revenue account in the state treasury shall be credited with the proceeds of the surcharge imposed under subdivision 1. Of the revenue in the account, $1,300,000 each year must be transferred to the insurance fraud prevention account under section 299C.061, subdivision 9. Revenues in excess of $1,300,000 each year may be used only for the automobile theft prevention program described in section 65B.84.

Subd. 3. **Collection and administration.** The commissioner shall collect and administer the surcharge imposed by this section in the same manner as the taxes imposed by this chapter.

**History:** *2013 c 142 art 5 s 10; 2017 c 94 art 8 s 10; 2025 c 35 art 3 s 18,24*

**297I.15 EXEMPTIONS FROM TAX.**

Subdivision 1. **Government payments.** Premiums under the Minnesota comprehensive health insurance plan and all payments, revenues, and reimbursements received from the federal government for Medicare-related coverage as defined in section 62A.3099 are not subject to tax under this chapter.

Subd. 2. **Minnesota employees insurance program.** To the extent that the Minnesota employees insurance program under section 43A.317 operates as a self-insured group, the premiums paid to the program are exempt from the taxes imposed under this chapter, but are subject to a Minnesota Comprehensive Health Association assessment under section 62E.11.

Subd. 3. **Public employees insurance program.** Premiums paid to the public employees insurance program under section 43A.316 are exempt from the taxes imposed under this chapter.

Subd. 4. **Premiums paid to health carriers by state.** A health carrier as defined in section 62A.011 is exempt from the taxes imposed under this chapter on premiums paid to it by the state. Premiums paid by the state under medical assistance and the MinnesotaCare program are not exempt under this subdivision.

Subd. 5. **Minnesota Insurance Guaranty Association.** The Minnesota Insurance Guaranty Association under chapter 60C is exempt from the taxes imposed under this chapter.

Subd. 6. **Minnesota Life and Health Guaranty Association.** The Minnesota Life and Health Guaranty Association under chapter 61B is exempt from the taxes imposed under this chapter.

Subd. 7. **Minnesota Comprehensive Health Association.** The Minnesota Comprehensive Health Association under chapter 62E is exempt from the taxes imposed under this chapter.

Subd. 8. **Writing carrier for the comprehensive health insurance plan.** Premiums received by the writing carrier for the comprehensive health insurance plan established under section 62E.10 in connection with that plan are exempt from the taxes imposed under this chapter.

Subd. 9. **Health Coverage Reinsurance Association.** The Health Coverage Reinsurance Association under chapter 62L is exempt from the taxes imposed under this chapter.

Subd. 10. **Premiums paid to fraternal benefit societies.** Premiums paid to fraternal benefit societies pursuant to chapter 64B are exempt from the taxes imposed under this chapter.

Subd. 11. **Premiums paid to certain foreign insurance companies.** With respect to the state employees group insurance program established under sections 43A.23 to 43A.31, premiums paid for life insurance and accidental death and dismemberment insurance for eligible employees and dependents, including premiums paid by employees or dependents for optional coverage, are exempt from the taxes imposed under this chapter to the extent the premiums are paid to a foreign insurance company domiciled in a state that exempts its state employee group life insurance program from premium taxes.

Subd. 12. **Federal Employees Health Benefits Program.** Premiums received under the Federal Employees Health Benefits Act, United States Code, title 5, section 8909(f), as amended by the Omnibus Reconciliation Act of 1990, are exempt from the taxes and surcharges imposed under this chapter.

**History:** *2000 c 394 art 1 s 4; 1Sp2003 c 14 art 12 s 88,89; 2005 c 17 art 1 s 14; 2008 c 154 art 7 s 4; 2011 c 112 art 9 s 4; 2017 c 40 art 1 s 105*

**297I.20 OFFSETS AGAINST PREMIUM TAXES.**

Subdivision 1. **Guaranty association assessment offsets.** (a) An insurance company or health maintenance organization may offset against its premium tax liability to this state any amount paid for assessments made for insolvencies under sections 60C.01 to 60C.22; and any amount paid for assessments under sections 61B.18 to 61B.32 as follows:

(1) Each such assessment shall give rise to an amount of offset equal to 20 percent of the amount of the assessment for each of the five calendar years following the year in which the assessment was paid.

(2) The amount of offset initially determined for each taxable year is the sum of the amounts determined under clause (1) for that taxable year.

(b)(1) Each year the commissioner shall compare total guaranty association assessments levied over the preceding five calendar years to the sum of all premium tax and corporate franchise tax revenues collected from insurance companies and health maintenance organizations, without reduction for any guaranty association assessment offset in the preceding calendar year, referred to in this subdivision as "preceding year insurance tax revenues."

(2) If total guaranty association assessments levied over the preceding five years exceed the preceding year insurance tax revenues, insurance companies and health maintenance organizations must be allowed only a proportionate part of the premium tax offset calculated under paragraph (a) for the current calendar year.

(3) The proportionate part of the premium tax offset allowed in the current calendar year is determined by multiplying the amount calculated under paragraph (a) by a fraction. The numerator of the fraction equals the preceding year insurance tax revenues, and its denominator equals total guaranty association assessments levied over the preceding five-year period.

(4) The proportionate part of the premium tax offset that is not allowed must be carried forward to subsequent tax years and added to the amount of premium tax offset calculated under paragraph (a) prior to application of the limitation imposed by this paragraph.

(5) Any amount carried forward from prior years must be allowed before allowance of the offset for the current year calculated under paragraph (a).

(6) The premium tax offset limitation must be calculated separately for (i) insurance companies subject to assessment under sections 60C.01 to 60C.22, and (ii) insurance companies or health maintenance organizations subject to assessment under sections 61B.18 to 61B.32.

(7) When the premium tax offset is limited by this provision, the commissioner shall notify affected insurance companies or health maintenance organizations on a timely basis for purposes of completing premium and corporate franchise tax returns.

(8) The guaranty associations created under sections 60C.01 to 60C.22 and 61B.18 to 61B.32 shall provide the commissioner with the necessary information on guaranty association assessments.

(c)(1) If the offset determined by the application of paragraphs (a) and (b) exceeds the insurance company's or health maintenance organization's premium tax liability under this section prior to allowance of the credit for premium taxes, then the insurance company or health maintenance organization may carry forward the excess, referred to in this subdivision as the "carryforward credit" to subsequent taxable years.

(2) The carryforward credit is allowed as an offset against premium tax liability for the first succeeding year to the extent that the premium tax liability for that year exceeds the amount of the allowable offset for the year determined under paragraphs (a) and (b).

(3) The carryforward credit must be reduced, but not below zero, by the amount of the carryforward credit allowed as an offset against the premium tax under this paragraph. The remainder, if any, of the carryforward credit must be carried forward to succeeding taxable years until the entire carryforward credit has been credited against the insurance company's or health maintenance organization's liability for premium tax under this chapter if applicable for that taxable year.

(d) When an insurer or health maintenance organization has offset against taxes its payment of an assessment of the Minnesota Life and Health Guaranty Association, and the association pays the insurer or health maintenance organization a refund with respect to the assessment under section 61B.24, subdivision 6, then the refund reduces the insurer's or health maintenance organization's carryforward credit under paragraph (c). If the refund exceeds the amount of the carryforward credit, the excess amount must be repaid to the state by the insurers or health maintenance organizations to the extent of the offset in the manner the commissioner requires.

Subd. 2. **Joint Underwriting Association offset.** An insurance company may offset against its premium tax liability to this state any amount paid for an assessment made pursuant to section 62I.06, subdivision 6. The offset against premium tax liability must be claimed beginning with the taxable year that the assessment is paid. To the extent that the allowable offset exceeds the tax liability, the remaining offset must be carried forward to succeeding taxable years until the entire offset has been credited against the insurance company's liability for premium tax under this chapter.

Subd. 3. **Historic structure rehabilitation credit.** An insurance company may claim a credit against the premiums tax imposed under this chapter equal to the amount of the credit certificate issued to it, or to a person who has assigned the credit to the insurance company, under section 290.0681. If the amount of the credit exceeds the liability for tax under this chapter, the commissioner shall refund the excess to the insurance company. An amount sufficient to pay the refunds under this section is appropriated to the commissioner from the general fund. This credit does not affect the calculation of fire state aid under section 477B.03 and police state aid under section 477C.03.

Subd. 4. **Film production credit.** (a) A taxpayer may claim a credit against the premiums tax imposed under this chapter equal to the amount indicated on the credit certificate statement issued to the company under section 116U.27. If the amount of the credit exceeds the taxpayer's liability for tax under this chapter, the excess is a credit carryover to each of the five succeeding taxable years. The entire amount of the excess unused credit for the taxable year must be carried first to the earliest of the taxable years to which the credit may be carried and then to each successive year to which the credit may be carried. This credit does not affect the calculation of fire state aid under section 477B.03 and police state aid under section 477C.03.

(b) This subdivision expires January 1, 2031, for taxable years beginning after and premiums received after December 31, 2030.

Subd. 5. **Minnesota housing tax credit.** A taxpayer may claim a credit against the premiums tax imposed under this chapter equal to the amount indicated on the credit certificate statement issued to the taxpayer

under section 290.0683. If the amount of the credit exceeds the liability for tax under this chapter, the excess is a credit carryover to each of the ten succeeding taxable years. The entire amount of the excess unused credit for the taxable year must be carried first to the earliest of the taxable years to which the credit may be carried and then to each successive year to which the credit may be carried. This credit does not affect the calculation of fire state aid under section 477B.03 and police state aid under section 477C.03.

***[See Note.]***

Subd. 6. **Short line railroad infrastructure modernization credit.** A taxpayer may claim a credit against the premiums tax imposed under this chapter equal to the amount indicated on the credit certificate statement issued to the company under section 290.0695, provided that the taxpayer is not also claiming a credit under that section for the same qualified railroad reconstruction or replacement expenditures. If the amount of the credit exceeds the taxpayer's liability for tax under this chapter, the excess is a credit carryover to each of the five succeeding taxable years. The entire amount of the excess unused credit for the taxable year must be carried first to the earliest of the taxable years to which the credit may be carried and then to each successive year to which the credit may be carried. This credit does not affect the calculation of fire state aid under section 477B.03 and police state aid under section 477C.03. This subdivision expires January 1, 2031, for taxable years beginning after December 31, 2030.

Subd. 7. **Reinsurance credit.** Beginning with taxable years after December 31, 2028, a taxpayer may claim a credit against the premiums tax imposed under this chapter equal to the amount of the assessment paid by the taxpayer under section 62E.23 in the immediately preceding calendar year. If the amount of the credit exceeds the liability for tax under this chapter, the commissioner must refund the excess to the insurance company. An amount sufficient to pay the refunds under this section is appropriated to the commissioner from the general fund. The credit under this subdivision does not affect the calculation of fire state aid under section 477B.03 and police state aid under section 477C.03. The commissioner of commerce must annually provide to the commissioner a list of assessments paid by taxpayers under section 62E.23 by March 1 of the calendar year following the assessment.

**History:** *2000 c 394 art 1 s 5; 1Sp2001 c 5 art 9 s 25; 2003 c 127 art 7 s 13; 2008 c 154 art 14 s 12; 2010 c 216 s 17; 1Sp2019 c 6 art 22 s 3; 2020 c 80 art 2 s 34; 1Sp2021 c 14 art 1 s 14,15; 2023 c 25 s 167; 2023 c 64 art 1 s 48; 1Sp2025 c 4 art 6 s 12; 1Sp2025 c 13 art 11 s 6*

**NOTE:** Subdivision 5, as added by Laws 2021, First Special Session chapter 14, article 1, section 15, is effective for taxable years beginning after and for premiums received after December 31, 2022, and before January 1, 2029. Laws 2021, First Special Session chapter 14, article 1, section 15, the effective date.

## 297I.25 INFORMATION RETURNS.

Subdivision 1. **Licensed brokers or agents of risk retention groups.** To the extent licensed agents or brokers are utilized in accordance with section 60E.12, they shall report to the commissioner the premiums received for direct business for risks resident or located within this state which the licensees have placed with or on behalf of a risk retention group not chartered in this state.

Subd. 2. MS 2018 [Repealed, 1Sp2019 c 6 art 21 s 4]

**History:** *2000 c 394 art 1 s 6*

## 297I.26 FIRE AND POLICE PREMIUM REPORTS.

Subdivision 1. **Filing reports.** (a) Each company must file with the commissioner the reports defined in sections 477B.01, subdivision 8, and 477C.01, subdivision 4, signed by the authorized representative of

the company, on or before March 1 annually. The fire and extended coverage portion of multiperil package premiums and all other combination premiums must be determined by applying percentages determined by the commissioner or by rating bureaus recognized by the commissioner. The commissioner shall prescribe the content, form, and manner of the reports.

(b) The commissioner must notify each company that fails to timely file the report required under paragraph (a). The notice must demand that the company file the report within 30 days. Where good cause exists, the commissioner may extend the period for filing the report as long as a request for extension is filed by the company before the expiration of the 30-day period.

Subd. 2. **Penalties.** (a) A company that fails to file the report on or before the due date in subdivision 1 is liable for a penalty equal to $25 for each seven days, or fraction thereof, that the report is delinquent, but not to exceed $200.

(b) Any person whose duty it is to file the report and who fails or refuses to file within 30 days after the postmark of the notice in subdivision 1 must be fined an amount of no more than $1,000.

(c) Any company that knowingly makes and files an inaccurate or false report is liable for a fine in an amount not less than $25 nor more than $1,000, as determined by the commissioner, and the commissioner of commerce may revoke the company's certificate of authority.

**History:** *1Sp2019 c 6 art 21 s 1*

**297I.30 DUE DATES FOR FILING RETURNS.**

Subdivision 1. **General rule.** On or before March 1, every taxpayer subject to taxation under section 297I.05, subdivisions 1 to 5; 7, paragraph (b); 12; and 14, shall file an annual return for the preceding calendar year in the form prescribed by the commissioner.

Subd. 2. **Surplus lines brokers.** On or before February 15 and August 15 of each year, every surplus lines broker subject to taxation under section 297I.05, subdivision 7, paragraph (a), shall file a return with the commissioner for the preceding six-month period ending December 31, or June 30, in the form prescribed by the commissioner.

Subd. 3. [Repealed, 1Sp2001 c 5 art 13 s 15]

Subd. 4. [Repealed, 2010 c 389 art 6 s 20]

Subd. 5. [Repealed, 2010 c 389 art 6 s 20]

Subd. 6. [Repealed, 2010 c 389 art 6 s 20]

Subd. 7. **Surcharge.** (a) By June 30 of each year, every company required to pay the surcharge under section 297I.10, subdivision 1, shall file a return for the seven-month period ending May 31 in the form prescribed by the commissioner.

(b) By November 30 of each year, every company required to pay the surcharge under section 297I.10, subdivision 1, shall file a return for the five-month period ending October 31 in the form prescribed by the commissioner.

Subd. 8. **Fire insurance surcharge.** On or before May 15, August 15, November 15, and February 15 of each year, every insurer required to pay the surcharge under section 297I.06, subdivisions 1 and 2, shall

file a return with the commissioner for the preceding three-month period ending March 31, June 30, September 30, and December 31, in the form prescribed by the commissioner.

Subd. 9. **Extensions for filing returns.** When, in the commissioner's judgment, good cause exists, the commissioner may extend the time for filing returns for not more than six months.

Subd. 10. **Automobile theft prevention surcharge.** On or before May 1, August 1, November 1, and February 1 of each year, every insurer required to pay the surcharge under section 297I.11 shall file a return with the commissioner for the preceding three-month period ending March 31, June 30, September 30, and December 31, in the form prescribed by the commissioner.

Subd. 11. **Format.** The commissioner shall prescribe the content, format, and manner of returns or other documents pursuant to section 270C.30.

**History:** *2000 c 394 art 1 s 7; 2002 c 379 art 1 s 71,72; 2006 c 217 s 2; 2009 c 88 art 9 s 13; 2010 c 389 art 6 s 11-14; 1Sp2011 c 7 art 8 s 12,13; 2013 c 142 art 5 s 11; 2013 c 143 art 16 s 9,10; 1Sp2017 c 1 art 16 s 44; art 21 s 9*

**297I.35 PAYMENT OF TAX.**

Subdivision 1. **General rule.** All taxes and surcharges imposed under this chapter must be paid to the commissioner by the date that the return must be filed under section 297I.30.

Subd. 2. **Electronic payments.** If the aggregate amount of tax and surcharges due under this chapter during a fiscal year ending June 30 is equal to or exceeds $10,000, or if the taxpayer is required to make payment of any other tax to the commissioner by electronic means, then all tax and surcharge payments in all subsequent calendar years must be paid by electronic means.

**History:** *2000 c 394 art 1 s 8; 1Sp2001 c 5 art 17 s 19; 2009 c 88 art 9 s 14; 2010 c 389 art 6 s 15; 2013 c 142 art 5 s 12*

**297I.40 ESTIMATED TAX.**

Subdivision 1. **Requirement to pay.** On or before March 15, June 15, September 15, and December 15 of the current year, every taxpayer subject to tax under section 297I.05, subdivisions 1 to 5, and 12, paragraph (a), clauses (1) to (4), and 14, must pay to the commissioner an installment equal to one-fourth of the insurer's total estimated tax for the current year.

Subd. 2. **Amount of required installment.** The amount of any required installment is one-fourth of the lesser of

(1) 80 percent of the tax imposed for the current year, or

(2) 100 percent of the tax paid for the previous year.

Subd. 2a. **Special provision; reinsurance credit.** The credit allowed under section 297I.20, subdivision 7, is not allowed for purposes of determining the amount of the required March and June installments in calendar year 2029. For the September and December required installments in calendar year 2029 and for all installments thereafter, the installments may be reduced, but not to an amount less than zero, by the entire amount of the credit allowed. A taxpayer may claim a refund of the amount of credit allowed under section

297I.20, subdivision 7, remaining after the December required installment. The credit must be claimed in the form and manner prescribed by the commissioner.

***[See Note.]***

Subd. 3. **No addition to tax where tax is small.** No addition to tax is imposed if the total tax for the current tax year is $500 or less.

Subd. 4. **Addition to tax.** (a) In case of any underpayment of installments by an insurer, there is added to, and collected as part of, the tax for the taxable year an amount determined at the rate specified in section 270C.40 upon the amount of underpayment.

(b) The amount of the underpayment is the excess of: (1) the amount of the installment; over (2) the amount, if any, of the installment paid on or before the last date prescribed for payment.

(c) The period of the underpayment runs from the date the installment was required to be paid to the earlier of:

(1) March 1 of the year following the close of the taxable year; or

(2) with respect to any portion of the underpayment, the date on which that portion is paid. For purposes of this clause, a payment of estimated tax on any installment date is considered a payment of any previous underpayment only to the extent the payment exceeds the amount of the installment required to be made on that date.

Subd. 5. **Definition of tax.** The term "tax" as used in this section means the tax imposed by section 297I.05, subdivisions 1 to 5, 11, and 12, paragraphs (a), clauses (1) to (4), (b), and (d), and 14, less any offset in section 297I.20.

Subd. 6. **Failure to pay estimated tax.** When an insurer does not make any payments, the period of the underpayment runs from the three installment dates set forth in subdivision 1 to whichever of the periods in subdivision 4, paragraph (c), is the earlier.

Subd. 7. **March estimated payment.** A taxpayer who claims a refund of an overpayment on an original return may elect to have all or any portion of the overpayment applied as a credit to the March 15 estimated tax payment for the year following the year of the return. The credit is considered applied on March 15. Notwithstanding section 297I.80, the amount credited does not bear interest.

**History:** *2000 c 394 art 1 s 9; 1Sp2001 c 5 art 13 s 10-12; 2005 c 151 art 2 s 17; 2008 c 154 art 14 s 13; 2010 c 389 art 6 s 16,17; 1Sp2025 c 4 art 6 s 13*

**NOTE:** Subdivision 2a, as added by Laws 2025, First Special Session chapter 4, article 6, section 13, is effective for taxable years beginning after December 31, 2028. Laws 2025, First Special Session chapter 4, article 6, section 13, the effective date.

**297I.45** [Repealed, 2005 c 151 art 1 s 117]

**297I.50** [Repealed, 2005 c 151 art 1 s 117]

**297I.55** [Repealed, 2005 c 151 art 1 s 117]

**297I.60 CLAIMS FOR REFUND.**

Subdivision 1. **General right to refund.** (a) Subject to the requirements of this section and section 297I.70, if a taxpayer has paid a tax or surcharge in excess of the amount due and files a written claim for refund, the commissioner shall refund or credit the overpayment determined by the commissioner to be erroneously paid.

(b) The claim must specify the name of the taxpayer, the date when and the period for which the tax or surcharge was paid, the kind of tax or surcharge paid, the amount that the taxpayer claims was erroneously paid, the grounds on which a refund is claimed, and other information relative to the payment. The claim must be in the form required by the commissioner. A return or amended return claiming an overpayment constitutes a claim for refund.

(c) The commissioner shall determine the amount of refund, if any, that is due, and notify the taxpayer of the determination as soon as practicable after a claim has been filed. Notice must be mailed to the taxpayer at the address stated upon the return or claim for refund.

(d) If the amount of tax or surcharge paid by the taxpayer exceeds the amount of tax or surcharge imposed on the taxpayer, the amount of excess is considered an overpayment even if in fact there was no liability with respect to which the amount was paid.

(e) When in the course of an examination and within the time for requesting a refund, the commissioner determines that there has been an overpayment of tax or surcharge, the commissioner shall refund or credit the amount of the overpayment to the taxpayer and no return is necessary.

(f) Notwithstanding any law to the contrary, the commissioner is not required to refund or credit any overpayment of less than one dollar.

(g) There is appropriated to the commissioner the amounts necessary to make refunds required by this section. The funds are appropriated from the same fund to which the tax or surcharge being refunded was originally deposited.

Subd. 2. **Remedies.** (a) If the taxpayer is notified that the refund claim is denied in whole or in part, the taxpayer may contest the denial by:

(1) filing an administrative appeal with the commissioner under section 270C.35;

(2) filing an appeal in Tax Court within 60 days of the notice date of the denial; or

(3) filing an action in the district court to recover the refund.

(b) An action in the district court must be brought within 18 months of the notice date of the denial. For purposes of this section, "notice date" has the meaning given in section 270C.35, subdivision 3. An action for refund of tax or surcharge must be brought in the district court of the district in which lies the taxpayer's principal place of business or in the District Court for Ramsey County. If a taxpayer files a claim for refund and the commissioner has not issued a denial of the claim, the taxpayer may bring an action in the district court or the Tax Court at any time after the expiration of six months from the time the claim was filed.

**History:** *2000 c 394 art 1 s 13; 2001 c 7 s 61; 2005 c 151 art 2 s 17; 1Sp2017 c 1 art 16 s 45*

**297I.65 LIMITATIONS OF TIME FOR ASSESSMENT OF TAX.**

Subdivision 1. **General rule.** Except as otherwise provided, the amount of taxes or surcharges assessable must be assessed within 3-1/2 years after the date the return is filed.

Subd. 2. **Filing date.** For purposes of this section, a return filed before the last day prescribed by law for filing the return is considered to be filed on the last day.

Subd. 3. **False or fraudulent return.** Notwithstanding the limitation under subdivision 1, the tax or surcharge may be assessed at any time if a false or fraudulent return is filed or when a taxpayer fails to file a return.

Subd. 4. **Omission in excess of 25 percent.** Additional taxes or surcharges may be assessed within 6-1/2 years after the due date of the return or the date the return was filed, whichever is later, if the taxpayer omits from a gross premiums tax or surcharge return an amount of tax in excess of 25 percent of the tax or surcharge reported in the return.

**History:** *2000 c 394 art 1 s 14; 2010 c 389 art 6 s 18*

**297I.70 LIMITATION ON CLAIMS FOR REFUND.**

Except as provided in section 297I.75, a claim for refund of an overpayment must be filed within 3-1/2 years from the date prescribed for filing the return, or one year from the date of an order assessing tax or surcharge, or one year from the date of a return filed by the commissioner, upon payment in full of the tax, surcharge, penalties, and interest shown on the order or return made by the commissioner, whichever period expires later. Claims for refund filed after the 3-1/2-year period but within the one-year period are limited to the amount of tax, surcharge, penalties, and interest on the order or return made by the commissioner and to issues determined by the order or return made by the commissioner.

**History:** *2000 c 394 art 1 s 15*

**297I.75 CONSENT TO EXTEND TIME.**

If before the expiration of the time prescribed in sections 297I.65 and 297I.70 for the assessment of tax or surcharge or the filing of a claim for refund, the commissioner and the taxpayer have consented in writing to the assessment or filing of a claim for refund after that time, the tax or surcharge may be assessed at any time before the expiration of the agreed-upon period and a claim for refund may be paid at any time before the expiration of the agreed-upon period plus six months. The period may be extended by later agreements in writing before the expiration of the period previously agreed upon.

**History:** *2000 c 394 art 1 s 16*

**297I.80 INTEREST.**

Subdivision 1. **Payable to commissioner.** (a) When interest is required under this section, interest is computed at the rate specified in section 270C.40.

(b) If a tax or surcharge is not paid within the time named by law for payment, the unpaid tax or surcharge bears interest from the date the tax or surcharge should have been paid until the date the tax or surcharge is paid.

(c) Whenever a taxpayer is liable for additional tax or surcharge because of a redetermination by the commissioner or other reason, the additional tax or surcharge bears interest from the time the tax or surcharge should have been paid until the date the tax or surcharge is paid.

(d) A penalty bears interest from the date provided in section 270C.40, subdivision 3, to the date of payment of the penalty.

Subd. 2. **On overpayments.** (a) When interest is required under this section, interest is computed at the rate specified in section 270C.405.

(b) Interest on an overpayment is computed from the date of the payment of the tax or surcharge until the date the refund is made. For purposes of this subdivision, any payment made before the last day prescribed by law to make the payment, including any estimated tax payments, is considered paid on the last day prescribed by law for the payment. A return filed before the due date is considered as filed on the due date.

**History:** *2000 c 394 art 1 s 17; 2005 c 151 art 2 s 17; 2013 c 143 art 18 s 24*

**297I.85 CIVIL PENALTIES.**

Subdivision 1. **Late filing penalty.** If a taxpayer fails to file a return within the time prescribed, a penalty of five percent of the amount of tax or surcharge not timely paid is added to the tax or surcharge.

Subd. 2. **Late payment penalty.** If a taxpayer fails to pay a tax or surcharge within the time specified for payment, a penalty must be added to the amount required to be shown as tax or surcharge. The penalty is five percent of the tax or surcharge not paid on or before the date specified for payment of the tax or surcharge if the failure is for not more than 30 days, with an additional penalty of five percent of the amount of tax or surcharge remaining unpaid during each additional 30 days or fraction of 30 days during which the failure continues, not exceeding 15 percent in the aggregate.

Subd. 3. **Intent to evade.** If a taxpayer, with intent to evade the tax or surcharge imposed by this chapter, fails to file any return required by this chapter, or with such intent files a false or fraudulent return, a penalty is imposed on the taxpayer. The penalty is equal to 50 percent of the tax or surcharge, less amounts paid by the taxpayer on the basis of the false or fraudulent return and is due for the period to which the return related.

Subd. 4. **Negligence or intentional disregard; penalty.** If any part of an additional assessment is due to negligence or intentional disregard of the statute or a rule but without intent to defraud, there is added to the tax or surcharge a penalty equal to ten percent of the additional assessment.

Subd. 5. **Payment of penalties.** The penalties imposed by this section must be collected and paid in the same manner as taxes.

Subd. 6. **Penalties are additional.** The civil penalties imposed by this section are in addition to the criminal penalties imposed by this chapter.

Subd. 7. **Penalty for failure to pay electronically.** In addition to other applicable penalties imposed by this section, if the commissioner notifies the taxpayer that payments are required to be made by electronic means, and the payments are made by some other means, a penalty is imposed. The amount of the penalty is equal to five percent of each payment that should have been paid electronically. After the commissioner's initial notification to the taxpayer that payments are required to be made by electronic means, the commissioner is not required to notify the taxpayer in subsequent periods if the initial notification specified the amount of tax liability at which a taxpayer is required to remit payments by electronic means. The penalty

may be abated under the abatement procedures prescribed in section 270C.34, subdivision 2, if the failure to pay electronically is due to reasonable cause.

**History:** *2000 c 394 art 1 s 18; 1Sp2001 c 5 art 17 s 20; 2005 c 151 art 2 s 17*

**297I.90 CRIMINAL PENALTIES.**

Subdivision 1. **Penalties for knowing failure to file or pay; willful evasion.** (a) If a person is required to file with the commissioner a return, report, or other document, and that person fails to file it when required and does so knowingly, rather than accidentally, inadvertently, or negligently, that person is guilty of a gross misdemeanor.

(b) If a person is required to file with the commissioner a return, report, or other document, and that person willfully attempts in any manner to evade or defeat a tax or surcharge by failing to file it when required, that person is guilty of a felony.

(c) If a person is required to pay or to collect and remit a tax or surcharge, and that person knowingly, rather than accidentally, inadvertently, or negligently, fails to do so when required, that person is guilty of a gross misdemeanor.

(d) If a person is required to pay or to collect and remit a tax or surcharge, and that person willfully attempts to evade or defeat a tax or surcharge by failing to do so when required, that person is guilty of a felony.

Subd. 2. **False or fraudulent returns; penalties.** (a) A person who files with the commissioner a return, report, or other document known by the person to be fraudulent or false concerning a material matter is guilty of a felony.

(b) A person who knowingly aids or assists in, or advises in the preparation or presentation of a return, report, or other document that is fraudulent or false concerning a material matter, whether or not the falsity or fraud committed is with the knowledge or consent of the person authorized or required to present the return, report, or other document, is guilty of a felony.

**History:** *2000 c 394 art 1 s 19*

**297I.95** [Repealed, 2005 c 151 art 1 s 117]