270.076 APPEAL.

Subdivision 1. **Appeal.** The notices of net tax capacity and of tax required under section 270.075, subdivision 2, are orders of the commissioner. These orders must be issued in conformance with section 270C.33, subdivisions 1 and 2, but are not subject to administrative review under section 270C.35. These orders may be appealed to the Tax Court in the manner provided in section 271.06 for appealing official orders of the commissioner that do not deal with valuation, assessment, or taxation for property tax purposes, and the provisions of section 273.125, subdivisions 4 and 5, and chapter 278 do not apply.

Subd. 2. **Payment of tax under appeal.** In case of appeal from the assessment and levy of the tax, the airline company shall currently pay when due 90 percent of the tax unless the payment is waived or otherwise adjusted by an order of the court. If the final determination of the litigation should result in sustaining the assessment and levy or in the finding that the amount paid by the airline company is insufficient, the difference between the amount paid and the amount which should have been paid shall be decreed delinquent taxes subject to interest, as hereinabove provided. If the final determination of the Tax Court or the supreme court shall result in increasing any assessment above that which was made final by the order of the commissioner from which the appeal is taken, then the taxes on such increased assessment shall be delinquent 30 days after notice of the amount of the increased tax shall have been given to the airline company by the commissioner.

History: *1945 c 418 s 8; 1965 c 698 s 3; 1975 c 377 s 4; 1976 c 134 s 78; 1977 c 307 s 29; 1978 c 767 s 5; 1985 c 300 s 1; 2008 c 154 art 13 s 8*