## 270C.26 PENALTY FOR FILING CERTAIN DOCUMENTS AGAINST DEPARTMENT OF REVENUE EMPLOYEES.

Subdivision 1. **Definitions.** (a) "Recording office" means a county recorder, registrar of titles, or secretary of state in this state or another state.

(b) "Filing party" means the person or persons requesting or causing another person to request that the recording office accept documents or instruments for recording or filing.

Subd. 2. **Invalid documents naming commissioner or department employees.** Filing a document, including a nonconsensual common law lien under section 514.99, that purports to create a claim against the commissioner or an employee of the department based on performance or nonperformance of duties by the commissioner or employee is invalid unless accompanied by a specific order from a court of competent jurisdiction authorizing the filing of the document or unless a specific statute authorizes the filing of the document.

Subd. 3. **Civil penalty.** If a filing party causes a document described in subdivision 2 to be recorded in a recording office, the commissioner may assess a penalty against the filing party of $1,000 per document filed, payable to the general fund. An order assessing a penalty under this section is reviewable administratively under section 270C.35 and is appealable to Tax Court under chapter 271. The penalty is collected and paid in the same manner as a tax collected by the commissioner. The penalty is in addition to any other remedy available to the commissioner or to an employee of the department against whom the document has been filed.

**History:** *2005 c 151 art 1 s 23*