270C.39 DUE DATE ON SATURDAY, SUNDAY, OR HOLIDAY.

When the last day prescribed by law for the payment of any tax to or the filing of any return, statement, or document with the commissioner or the department falls on Saturday, Sunday, or a legal holiday, the performance of such act shall be considered timely if it is performed on the next succeeding day which is not a Saturday, Sunday, or legal holiday. For purposes of this section, the last day for the performance of the prescribed act shall be determined by including any authorized extension of time; the term "legal holiday" shall mean any day made a holiday in Minnesota by section 645.44, subdivision 5, or by the laws of the United States.

History: *2005 c 151 art 1 s 45*