270.82 REPORTS OF RAILROAD COMPANIES.

Subdivision 1. **Annual report required.** Every railroad company doing business in Minnesota shall annually file with the commissioner on or before March 31 a report under oath setting forth the information prescribed by the commissioner to enable the commissioner to make the valuation and equalization required by sections 270.80 to 270.87. The commissioner shall prescribe the content, format, and manner of the report pursuant to section 270C.30, except that a "law administered by the commissioner" includes the property tax laws. If a report is made by electronic means, the taxpayer's signature is defined pursuant to section 270C.304, except that a "law administered by the commissioner" includes the property tax laws.

Subd. 2. **Extension of time.** The commissioner for good cause may extend for up to 15 days the time for filing the report required by subdivision 1.

History: *1979 c 303 art 7 s 3; 1986 c 444; 1Sp1989 c 1 art 9 s 13; 2008 c 277 art 1 s 56; 1Sp2017 c 1 art 16 s 1*