270C.64 CREDIT OF OVERPAYMENT OR PAYMENT TO DELINQUENT TAX LIABILITIES.

Notwithstanding any other provision of law to the contrary, in the case of an overpayment of any tax collected by the commissioner, or any refund, credit, claim, or other payment payable by the commissioner to any person under a law administered by the commissioner, the commissioner may credit the amount of such overpayment or payment against any uncontested delinquent tax liability on the part of the person who is entitled to the overpayment or payment. An overpayment or payment may be credited under this section only if the uncontested delinquent liability has been assessed within ten years of the date on which the overpayment or payment is credited. However, this limitation shall not be applicable if the delinquent liability has been entered into judgment or if legal action is pending for collection of the liability or for renewal of the judgment. An amount paid as tax shall constitute an overpayment even if in fact there was no tax liability with respect to which such amount was paid.

History: *2005 c 151 art 1 s 70; 2011 c 112 art 5 s 5*