272.08 INTEREST ON UNPAID TAXES.

When any sum becomes due to the state of Minnesota as a tax of any kind and remains unpaid for a period of 60 days, it shall draw interest at the rate of 12 percent per annum from the expiration of that period of 60 days, such interest to be paid and collected with, and in like manner as, the principal sum.

This section shall not apply to any sum due or to become due to the state as taxes upon which interest or penalties are imposed after they become due or delinquent by any law now in force in this state.

History: *(2200, 2202) 1907 c 82 s 1,3; 1978 c 767 s 6*