270C.68 CONTINUOUS LEVY.

Subdivision 1. **Authority.** The commissioner may, within five years after the date of assessment of the tax, or if a lien has been filed under section 270C.63, within the statutory period for enforcement of the lien, give notice to a person to withhold the amount of any tax, interest, or penalties, due from a taxpayer. The amounts withheld shall be transmitted to the commissioner at the times the commissioner designates.

Subd. 2. **Levy continuous.** The levy made under subdivision 1 is continuous from the date the notice is received until the amount due stated on the notice has been withheld or the notice has been released by the commissioner under section 270C.7109, whichever occurs first.

Subd. 3. **Amount to be withheld.** The amount required to be withheld under this section is the least of:

(1) the amount stated on the notice;

(2) if the taxpayer is not a natural person, 100 percent of the payment; or

(3) if the taxpayer is an individual, 25 percent of the payment.

Subd. 4. **Payments covered.** For purposes of this section, the term "payments" does not include wages as defined in section 290.92 or funds in a deposit account as defined in section 336.9-102(a)(29). The term payments does include the following:

(1) payments due for services of independent contractors, dividends, rents, royalties, residuals, patent rights, and mineral or other natural resource rights;

(2) payments or credits under written or oral contracts for services or sales whether denominated as wages, salary, commission, bonus, or otherwise, if the payments are not covered by section 270C.69; and

(3) any other periodic payments or credits resulting from an enforceable obligation to the taxpayer.

Subd. 5. **Determination of status; effect.** A determination of a taxpayer's status as an independent contractor under this section does not affect the determination of the taxpayer's status for the purposes of any other law or rule.

History: *2005 c 151 art 1 s 74*