287.24 PERSONS LIABLE.

Subdivision 1. **General rule.** Any person who grants, assigns, transfers, or conveys any real property by a deed or instrument subject to the tax imposed by section 287.21 shall be liable for such tax but no public official shall be liable for a tax with respect to any instrument executed by the official in connection with official duties.

Subd. 2. **Other responsible persons.** If an underpayment is assessable by the commissioner of revenue against a grantor pursuant to section 287.37, and the grantor is a business entity no longer in existence, any person who, either individually or jointly with others, had control over, supervision of, or responsibility for making the statement of tax due or exemption from tax that was submitted to the county treasurer under section 287.241, subdivision 1, can be assessed and held liable by the commissioner for the underpayment.

History: *1961 c 647 s 4; 1986 c 444; 1999 c 31 s 16*