287.31 VIOLATIONS; CIVIL PENALTIES.

Subdivision 1. **Failure to pay full amount.** Any person liable for the tax imposed by section 287.21 who fails to pay the full amount of deed tax imposed under this chapter, unless the failure is shown to be due to reasonable cause, is liable to a civil penalty of $250, or 100 percent of the tax, for each such failure, whichever is less.

Subd. 2. **Willful evasion.** Any person who willfully attempts in any manner to evade or defeat any such tax or the payment thereof, is, in addition to other penalties provided by law, liable to a penalty of 50 percent of the total amount of the underpayment of the tax.

Subd. 3. **Underpayments of accelerated payment of June tax receipts.** If a county fails to timely remit the state portion of the actual June tax receipts at the time required by section 287.12 or 287.29, the county shall pay a penalty equal to ten percent of the state portion of actual June receipts less the amount remitted to the commissioner of revenue in June. The penalty must not be imposed, however, if the amount remitted in June equals either:

(1) 90 percent of the state's portion of the preceding May's receipts; or

(2) 90 percent of the average monthly amount of the state's portion for the previous calendar year.

History: *1961 c 647 s 11; 1997 c 84 art 6 s 18; 1999 c 31 s 20; 1Sp2003 c 21 art 9 s 6*