297I.35 PAYMENT OF TAX.

Subdivision 1. **General rule.** All taxes and surcharges imposed under this chapter must be paid to the commissioner by the date that the return must be filed under section 297I.30.

Subd. 2. **Electronic payments.** If the aggregate amount of tax and surcharges due under this chapter during a fiscal year ending June 30 is equal to or exceeds $10,000, or if the taxpayer is required to make payment of any other tax to the commissioner by electronic means, then all tax and surcharge payments in all subsequent calendar years must be paid by electronic means.

History: *2000 c 394 art 1 s 8; 1Sp2001 c 5 art 17 s 19; 2009 c 88 art 9 s 14; 2010 c 389 art 6 s 15; 2013 c 142 art 5 s 12*