

SENATE
STATE OF MINNESOTA
EIGHTY-NINTH SESSION

S.F. No. 2884

(SENATE AUTHORS: REST and Thompson)

| DATE | D-PG | OFFICIAL STATUS |
|------------|------|---|
| 03/17/2016 | 5110 | Introduction and first reading Referred to Taxes |

1.1 A bill for an act
1.2 relating to taxation; modifying the time limit to file a claim for refund; amending
1.3 Minnesota Statutes 2014, section 289A.40, subdivision 1.

1.4 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MINNESOTA:

1.5 Section 1. Minnesota Statutes 2014, section 289A.40, subdivision 1, is amended to read:

1.6 Subdivision 1. **Time limit; generally.** Unless otherwise provided in this chapter, a
1.7 claim for a refund of an overpayment of state tax must be filed within 3-1/2 years from
1.8 the date prescribed for filing the return, plus any extension of time granted for filing the
1.9 return, but only if filed within the extended time, or ~~one year from the date of an order~~
1.10 ~~assessing tax under section 270C.33 or an order determining an appeal under section~~
1.11 ~~270C.35, subdivision 8, or one year from the date of a return made by the commissioner~~
1.12 ~~under section 270C.33, subdivision 3, upon payment in full of the tax, penalties, and~~
1.13 ~~interest shown on the order or return made by the commissioner~~ two years from the time
1.14 the tax was paid, whichever period expires later. ~~Claims for refund, except for taxes~~
1.15 ~~under chapter 297A, filed after the 3-1/2 year period but within the one-year period are~~
1.16 ~~limited to the amount of the tax, penalties, and interest on the order or return made by the~~
1.17 ~~commissioner and to issues determined by the order or return made by the commissioner.~~

1.18 ~~In the case of assessments under section 289A.38, subdivision 5 or 6, claims for~~
1.19 ~~refund under chapter 297A filed after the 3-1/2 year period but within the one-year period~~
1.20 ~~are limited to the amount of the tax, penalties, and interest on the order or return made by~~
1.21 ~~the commissioner that are due for the period before the 3-1/2 year period.~~

1.22 **EFFECTIVE DATE.** This section is effective for claims for refund filed on or
1.23 after the day following final enactment.