

9510.2050 ENFORCEMENT.

According to Minnesota Statutes, section 256.9657, subdivision 7, the commissioner shall impose civil penalties and interest on medical care surcharge payments that are more than 30 days overdue.

A three percent penalty is assessed the first day past due, and each 30 days after that, up to 24 percent in the aggregate. Interest will be calculated based on the following formula: tax balance multiplied by interest rate multiplied by length of time. The rate of interest is determined according to Minnesota Statutes, section 270C.40.

The medical care surcharge notice shall include the tax amount and due date, plus any penalty and interest if not paid by the due date.

Statutory Authority: *MS s 256.9657; 256B.74*

History: *17 SR 2860; L 2005 c 151 art 1 s 116*

Published Electronically: *October 8, 2007*