

CHAPTER 294

GENERAL PROVISIONS RELATING TO GROSS EARNINGS TAXES

<p>Sec. 294.01 Companies to report gross earnings 294.02 Duties of commissioner of taxation 294.03 Failure to pay tax 294.04 Certification of tax, when not necessary 294.05 Failure to make report 294.06 Delinquent tax, a lien 294.07 Uniform system of accounting</p>	<p>Sec. 294.08 Evasions; violations 294.09 Records relating to taxes and penalties 294.10 Records and files kept for six years by companies 294.11 Destruction of certain papers 294.12 Violation, a gross misdemeanor</p>
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294.01 COMPANIES TO REPORT GROSS EARNINGS. On or before February first, of each year, every company, joint stock association, copartnership, corporation, or individual required by law to pay taxes to the state on a gross earnings basis shall make and furnish an itemized statement, in duplicate, to the commissioner of taxation, in such form as he shall prescribe, containing a true and just report of the gross earnings for and during the year ending December thirty-first preceding, verified by the president, secretary, treasurer, individual owner, or chief agent of such company in this state; provided, that railroad companies shall make semiannual reports, as provided in section 295.02. One copy of the report received shall be filed with the public examiner. Such gross earnings shall be computed in accordance with the method prescribed by law.

[1913 c. 487 s. 1; 1927 c. 308] (2233)

294.02 DUTIES OF COMMISSIONER OF TAXATION. The commissioner of taxation shall keep a permanent file of such gross earnings reports, inspect and verify each report and assess the earnings as shown thereon with the amount of taxes due, and certify the amount of such earnings and taxes to the state auditor, who thereupon shall make his draft on such company, joint stock association, copartnership, corporation, or individual, for the amount of taxes due, as thus certified, and place the draft in the hands of the state treasurer for collection.

[1913 c. 487 s. 2] (2234)

294.03 FAILURE TO PAY TAX. If any company, joint stock association, copartnership, corporation, or individual required by law to pay taxes to the state on a gross earnings basis shall fail to pay such tax or gross earnings percentage by March first; or, if a railway company subject to semiannual payment, by March first, and September first, respectively, or as provided by law, a penalty of ten per cent thereof shall immediately accrue and thereafter one per cent for each month after the same becomes delinquent March first or September first, while such tax remains unpaid.

[1913 c. 487 s. 3] (2235)

294.04 CERTIFICATION OF TAX, WHEN NOT NECESSARY. Gross earnings taxes amounting to less than \$1.00 in any year shall not be certified for collection by the commissioner of taxation, but shall be entered against the company, joint stock association, copartnership, corporation, or individual liable for such tax, and to which shall be added taxes for any subsequent year or years until the total thereof shall amount to \$1.00 or more, when such taxes shall be certified for collection in the usual manner, but no penalties shall be added by reason of such deferred certification.

[1919 c. 502] (2236)

294.05 FAILURE TO MAKE REPORT. If any company, joint stock association, copartnership, corporation, or individual fails to make and file a gross earnings report, as required by section 294.01, the commissioner of taxation shall notify such company of such neglect or default; and, if such default continue for 30 days after service of such notice, he shall notify the public examiner of such default, who shall examine the records of such company and report to the commissioner of

MINNESOTA STATUTES 1945

2323

GROSS EARNINGS TAXES, GENERAL PROVISIONS 294.09

taxation his findings of such company's taxable earnings for official entry in the books of the commissioner of taxation. Thereupon the commissioner of taxation, upon the basis of such findings and such other evidence as he may possess, shall fix the amount of such gross earnings and assess the tax thereon and the accruing penalties, making official entry thereof, and certify the amount thereof, together with the penalty, to the state auditor, who shall proceed as in section 294.02. Such entry shall stand in place of the report required by law to be made by such company, joint stock association, copartnership, corporation, or individual and the same, or a certified copy thereof, shall, in all the courts of the state, for all purposes, be prima facie evidence of the correctness and validity of such gross earnings and of such tax and penalties, and the liability of such company therefor.

[1913 c. 487 s. 4] (2237)

294.06 DELINQUENT TAX, A LIEN. Such delinquent and unpaid tax and penalties, assessed and certified by the commissioner of taxation, as provided in sections 294.03 and 294.05, shall be a lien upon all the property, estate and effects of any such company, joint stock association, copartnership, corporation, or individual, and shall take precedence of all demands and judgments against the same; and said lien shall relate back to and be effective from the date when such tax was originally due and payable; and the certificate of the commissioner of taxation that said tax and penalties are due and unpaid, and the unpaid draft of the state auditor issued in pursuance thereof, shall be sufficient warrant for the attorney general to institute proceedings for the collection of said tax and penalties by sale of such property or otherwise.

Laws 1943, Chapter 120, shall apply to all taxes and penalties certified by the commissioner of taxation after March 15, 1943; provided that nothing therein shall affect property rights acquired in good faith and for value from a gross earnings taxpayer prior to March 15, 1943.

[1913 c. 487 s. 5; 1943 c. 120] (2238)

294.07 UNIFORM SYSTEM OF ACCOUNTING. The public examiner, with the approval of the commissioner of taxation, shall have authority and power to prescribe for such companies, joint stock associations, copartnerships, corporations, or individuals a system of gross earnings accounts that shall be uniform for each class of companies; and he shall supervise the method of keeping such accounts; provided, that such system shall conform, as nearly as practicable, with that prescribed for such companies by the United States government.

[1913 c. 487 s. 6] (2239)

294.08 EVASIONS; VIOLATIONS. Any evasions or violations of the gross earnings tax laws which the public examiner may discover as a result of his examination of the books, records, and taxation reports of such companies, shall be reported by him to the governor. A transcript and a detailed report thereof containing a summary of all errors and omissions of taxable gross earnings shall be filed by the public examiner with the commissioner of taxation forthwith, who shall proceed, as under section 294.05, to assess omitted earnings for additional taxes and penalties and report to the attorney general such violations of law; and the attorney general shall institute such proceedings as may be required to secure compliance with the law and the recovery of public revenue.

[1913 c. 487 s. 7] (2240)

294.09 RECORDS RELATING TO TAXES AND PENALTIES, WHO TO KEEP. It shall be the duty of the public examiner, the commissioner of taxation, the state auditor, and the state treasurer to keep a complete and properly itemized record of the transaction of their respective departments with reference to the assessment, collection, and verification of gross earnings taxes and penalties; and such record, and likewise the forms used by the several departments in certifying such earnings, taxes, and penalties, shall bear a three-fold classification, namely, as they pertain to current year taxes, to delinquent tax payment, and to errors and omissions, respectively, as provided in sections 294.02, 294.03, and 294.08, and it shall be the duty of the public examiner, at least twice in each year, to compare the gross earnings records of each department and verify the collection of such taxes and penalties.

[1913 c. 487 s. 8] (2241)

MINNESOTA STATUTES 1945

294.10 GROSS EARNINGS TAXES, GENERAL PROVISIONS

2324

294.10 RECORDS AND FILES KEPT FOR SIX YEARS BY COMPANIES.

Every person, company, joint stock association, copartnership, or corporation required by law to pay taxes to the state upon a gross earnings basis, shall keep, as a permanent file and in such a manner as to make them easily accessible at all times for inspection by a properly accredited representative of the public examiner or the railroad and warehouse commission, all books, records, documents, papers, and statistics relating to such gross earnings for at least six years subsequent to the date that such gross earnings tax returns have been rendered to the state.

[1909 c. 258 s. 1] (2243)

294.11 DESTRUCTION OF CERTAIN PAPERS. Any detached papers subordinate to statements of gross earnings, or reports compiled in the accounting department, the full details of which are included in other statements or reports on file in as perfect a form, and which have been passed upon in a general examination by the special examiners or representatives of the state, but which have not reached the time limit prescribed in section 294.10, may, upon the recommendations of such special examiner or representative and the written approval of the public examiner, be destroyed.

[1909 c. 258 s. 2] (2244)

294.12 VIOLATION, A GROSS MISDEMEANOR. Any person who shall wilfully violate the provisions of sections 294.10 and 294.11 shall be deemed guilty of a gross misdemeanor.

[1909 c. 258 s. 3] (2245)

294.13 [Unnecessary]