

CHAPTER 294

GENERAL PROVISIONS

294.03 Failure to pay tax; penalties, interest.

294.09 Overpayments; claims for refund.

294.03 FAILURE TO PAY TAX; PENALTIES, INTEREST.*[For text of subd 1, see M.S.1994]*

Subd. 2. In case of any failure to make and file a return as required by this chapter within the time prescribed by law or prescribed by the commissioner in pursuance of law, a penalty is imposed of five percent of the amount of tax not timely paid. The amount so added to any tax shall be collected at the same time and in the same manner and as a part of the tax, and the amount of said tax together with the amount so added shall bear interest at the rate specified in section 270.75 from the time such tax should have been paid until paid unless the tax has been paid before the discovery of the neglect, in which case the amount so added shall be collected in the same manner as the tax.

For purposes of this subdivision, the amount of any taxes required to be shown on the return shall be reduced by the amount of any part of the tax which is paid on or before the date prescribed for payment of the tax and by the amount of any credit against the tax which may be claimed upon the return.

*[For text of subs 3 and 4, see M.S.1994]***History:** 1995 c 186 s 58**294.09 OVERPAYMENTS; CLAIMS FOR REFUND.**

Subdivision 1. **Procedures; time limit.** A company, joint stock association, copartnership, corporation, or individual who has paid, voluntarily or otherwise, or from whom there has been collected (other than by proceedings instituted by the attorney general under sections 294.06 and 294.08, subdivision 3) an amount of gross earnings tax for any year in excess of the amount legally due for that year, may file with the commissioner of revenue a claim for a refund of such excess. Except as provided in subdivision 4, no such claim shall be entertained unless filed within the period prescribed in section 289A.40, subdivision 1. Upon the filing of a claim the commissioner shall examine the same and shall make and file written findings thereon denying or allowing the claim in whole or in part and shall mail a notice thereof to such company, joint stock association, copartnership, corporation, or individual at the address stated upon the return. If such claim is allowed in whole or in part, the commissioner shall credit the amount of the allowance against any tax due the state from the claimant and for the balance of said allowance, if any, the commissioner shall issue a certificate for the refundment of the excess paid. The commissioner of finance shall cause such refund to be paid out of the proceeds of the gross earnings taxes imposed by Minnesota Statutes 1967, chapters 294 and 295 as other state moneys are expended. So much of the proceeds as may be necessary are hereby appropriated for that purpose. Any allowance so made by the commissioner shall include interest at the rate specified in section 270.76 computed from the date of payment or collection of the tax until the date the refund is paid to the claimant.

[For text of subs 2 and 3, see M.S.1994]

Subd. 4. **Consent to extend time.** If the commissioner and the taxpayer have within the periods prescribed in subdivision 1 consented in writing to any extension of time for the assessment of the tax under the provisions of section 294.08, subdivision 4, the period within which a claim for refund may be filed, or a refund may be made or allowed, if no claim is filed, shall be the period within which the commissioner and the taxpayer have consented to an extension for the assessment of the tax and six months thereafter.

History: 1995 c 264 art 13 s 14,15

NOTE: The amendment to subdivision 1 by Laws 1995, chapter 264, article 13, section 14, is effective for claims for refund which have not been filed as of June 2, 1995, and in which the time period for filing the claim has not expired under the provisions in effect prior to June 2, 1995. The time period for filing such claims is the time period prescribed in subdivision 1, or one year after June 2, 1995, whichever is greater. See Laws 1995, chapter 264, article 13, section 24.