

CHAPTER 297E

GAMBLING TAXES

297E.02 Tax imposed.

297E.02 TAX IMPOSED.

[For text of subds 1 to 2a, see M.S.2002]

Subd. 3. **Collection; disposition.** Taxes imposed by this section other than in subdivision 4 are due and payable to the commissioner when the gambling tax return is required to be filed. Taxes imposed by subdivision 4 are due and payable to the commissioner on or before the last business day of the month following the month in which the taxable sale was made. Returns covering the taxes imposed under this section must be filed with the commissioner on or before the 20th day of the month following the close of the previous calendar month. The commissioner may require that the returns be filed via magnetic media or electronic data transfer. The proceeds, along with the revenue received from all license fees and other fees under sections 349.11 to 349.191, 349.211, and 349.213, must be paid to the commissioner of finance for deposit in the general fund.

[For text of subds 4 to 11, see M.S.2002]

History: 2003 c 112 art 2 s 50