

**CHAPTER 297D**  
**MARIJUANA AND CONTROLLED**  
**SUBSTANCE TAXATION**

297D.12 All assessments are jeopardy.

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Subdivision 1. **Assessment procedure.** An assessment for a tax obligor not possessing valid stamps or other official indicia showing that the tax has been paid shall be considered a jeopardy assessment or collection, as provided in section 270C.36. The commissioner shall assess a tax and applicable penalties based on personal knowledge or information available to the commissioner; mail the taxpayer at the taxpayer's last known address or serve in person, a written notice of the amount of tax and penalty; demand its immediate payment; and, if payment is not immediately made, collect the tax and penalty by any method prescribed in chapter 270C, except that the commissioner need not await the expiration of the times specified in chapter 270C.

*[For text of subds 2 and 3, see M.S.2004]*

**History:** 2005 c 151 art 2 s 17

**297D.14** [Repealed, 2005 c 151 art 1 s 117]