

## CHAPTER 297G

### LIQUOR TAXATION

297G.02 Administration.  
 297G.09 Returns; payment of tax.  
 297G.14 Physical inventory.

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 297G.18 Civil penalties.

#### 297G.02 ADMINISTRATION.

*[For text of subs 1 and 2, see M.S.2004]*

**Subd. 3. Powers of commissioner of revenue.** The commissioner, or duly authorized agents, may conduct investigations, inquiries, and hearings under this chapter and, in connection with such investigations, inquiries, and hearings, the commissioner and the duly authorized agents shall have all the powers conferred upon the commissioner and the commissioner's examiners by chapter 270C, and the provisions of that chapter shall apply to all such investigations, inquiries, and hearings.

*[For text of subd 4, see M.S.2004]*

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

#### 297G.09 RETURNS; PAYMENT OF TAX.

*[For text of subs 1 to 7, see M.S.2004]*

**Subd. 8. Interest.** The amount of tax not timely paid, together with any penalty imposed by this chapter, bears interest at the rate specified in section 270C.40 from the time the tax should have been paid until paid. Any interest and penalty is added to the tax and collected as a part of it.

*[For text of subd 9, see M.S.2004]*

**Subd. 10. Quarterly and annual payments and returns.** (a) If a manufacturer, wholesaler, brewer, or importer has an average liquor tax liability equal to or less than \$500 per month in any quarter of a calendar year, and has substantially complied with the state tax laws during the preceding four calendar quarters, the manufacturer, wholesaler, brewer, or importer may request authorization to file and pay the taxes quarterly in subsequent calendar quarters. The authorization remains in effect during the period in which the manufacturer's, wholesaler's, brewer's, or importer's quarterly returns reflect liquor tax liabilities of less than \$1,500 and there is continued compliance with state tax laws.

(b) If a manufacturer, wholesaler, brewer, or importer has an average liquor tax liability equal to or less than \$100 per month during a calendar year, and has substantially complied with the state tax laws during that period, the manufacturer, wholesaler, brewer, or importer may request authorization to file and pay the taxes annually in subsequent years. The authorization remains in effect during the period in which the manufacturer's, wholesaler's, brewer's, or importer's annual returns reflect liquor tax liabilities of less than \$1,200 and there is continued compliance with state tax laws.

(c) The commissioner may also grant quarterly or annual filing and payment authorizations to manufacturers, wholesalers, brewers, or importers if the commissioner concludes that the manufacturer's, wholesaler's, brewer's, or importer's future tax liabilities will be less than the monthly totals identified in paragraphs (a) and (b). An authorization granted under this paragraph is subject to the same conditions as an authorization granted under paragraphs (a) and (b).

(d) The annual tax return and payments must be filed and paid on or before the 18th day of January following the calendar year. The quarterly returns and payments must be filed and paid on or before April 18 for the quarter ending March 31, on or

before July 18 for the quarter ending June 30, on or before October 18 for the quarter ending September 30, and on or before January 18 for the quarter ending December 31.

**History:** 2005 c 151 art 2 s 17; art 8 s 15

#### 297G.14 PHYSICAL INVENTORY.

Subdivision 1. [Repealed, 2005 c 151 art 1 s 117]

Subd. 2. [Repealed, 2005 c 151 art 1 s 117]

Subd. 3. [Repealed, 2005 c 151 art 1 s 117]

Subd. 4. [Repealed, 2005 c 151 art 1 s 117]

Subd. 5. [Repealed, 2005 c 151 art 1 s 117]

Subd. 6. [Repealed, 2005 c 151 art 1 s 117]

Subd. 7. [Repealed, 2005 c 151 art 1 s 117]

Subd. 8. [Repealed, 2005 c 151 art 1 s 117]

*[For text of subd 9, see M.S.2004]*

297G.15 [Repealed, 2005 c 151 art 1 s 117]

#### 297G.17 INTEREST.

Subdivision 1. **Interest rate.** When interest is required under this section, interest is computed at the rate specified in section 270C.40.

*[For text of subds 2 to 5, see M.S.2004]*

Subd. 6. **Interest on judgments.** Notwithstanding section 549.09, if judgment is entered in favor of the commissioner with regard to any tax under this chapter, the judgment bears interest at the rate given in section 270C.40 from the date the judgment is entered until the date of payment.

*[For text of subds 7 and 8, see M.S.2004]*

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

#### 297G.18 CIVIL PENALTIES.

*[For text of subds 1 to 5, see M.S.2004]*

Subd. 6. **Penalty for repeated failures to file or pay taxes.** If there is a pattern by a person of repeated failures to timely file returns or timely pay taxes, and written notice is given that a penalty will be imposed if such failures continue, a penalty of 25 percent of the amount of tax not timely paid as a result of each such subsequent failure is added to the tax. The penalty can be abated under the abatement authority in section 270C.34.

*[For text of subds 7 to 11, see M.S.2004]*

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

297G.21 [Repealed, 2005 c 151 art 1 s 117]