

**270C.425 FINANCIAL TRANSACTION CARDS; PAYMENT OF TAXES; APPROPRIATION.**

(a) The commissioner may allow taxpayers to use financial transaction cards, as defined in section 325G.02, subdivision 2, to pay any of the following which are payable to the commissioner:

- (1) taxes;
- (2) estimated tax deposits;
- (3) penalties;
- (4) interest;
- (5) additions to taxes; and
- (6) fees.

(b) The commissioner may impose a fee on each transaction under paragraph (a). The fee is equal to the fee the commissioner is required to pay for the taxpayer's use of the financial transaction card. This fee must be deposited in the general fund and is appropriated to the commissioner for the purpose of paying the transaction card fee.

(c) The types of financial transaction cards that will be accepted shall be determined solely by the commissioner. The selection of transaction card vendors shall be made through a request for proposals process. Before issuing a request for proposals, the commissioner shall review the request for proposals and any specifications with the commissioner of management and budget. The commissioner shall select the transaction card vendors from among those which meet the operational and cost requirements of the department. The commissioner may limit the number of different types of financial transaction cards that will be accepted.

(d) If the commissioner allows taxpayers to pay taxes with financial transaction cards, the commissioner shall report quarterly on the status of this program to the chairs of the house of representatives Tax and Appropriations Committees and the chairs of the senate Tax and Finance Committees.

**History:** 2005 c 151 art 1 s 51; 2009 c 101 art 2 s 109