

**270C.725 POSTING OF TAX DELINQUENCY; SALE OF LIQUOR OR BEER.**

Subdivision 1. **Posting, notice.** Pursuant to the authority to disclose under section 270B.12, subdivision 4, the commissioner shall, by the 15th of each month, submit to the commissioner of public safety a list of all taxpayers who are required to pay, withhold, or collect the tax imposed by section 290.02, 290.0922, 290.92, 290.9727, 290.9728, 290.9729, or 297A.62, or local sales and use tax payable to the commissioner, or a local option tax administered and collected by the commissioner, and who are ten days or more delinquent in either filing a tax return or paying the tax.

The commissioner is under no obligation to list a taxpayer whose business is inactive. At least ten days before notifying the commissioner of public safety, the commissioner shall notify the taxpayer of the intended action.

The commissioner of public safety shall post the list in the same manner as provided in section 340A.318, subdivision 3. The list will prominently show the date of posting. If a taxpayer previously listed files all returns and pays all taxes specified in this subdivision then due, the commissioner shall notify the commissioner of public safety within two business days.

Subd. 2. **Sales prohibited.** Beginning the third business day after the list is posted, no wholesaler, manufacturer, or brewer may sell or deliver any product to a taxpayer included on the posted list.

Subd. 3. **Penalty.** A wholesaler, manufacturer, or brewer of intoxicating liquor or 3.2 percent malt liquor who violates subdivision 2 is subject to the penalties provided in section 340A.304.

**History:** 2005 c 151 art 1 s 90