

**SENATE
STATE OF MINNESOTA
NINETY-SECOND SESSION**

S.F. No. 2265

(SENATE AUTHORS: REST, Nelson, Dzedzic, Klein and Murphy)

DATE
03/22/2021

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Introduction and first reading
Referred to Taxes

OFFICIAL STATUS

1.1 A bill for an act
1.2 relating to taxation; individual income; extending the deadline to file and pay
1.3 individual income taxes.

1.4 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MINNESOTA:

1.5 Section 1. **EXTENSION FOR FILING AND PAYING 2020 TAXES; ELIMINATION**
1.6 **OF PENALTY AND INTEREST FOR CERTAIN TAXES.**

1.7 (a) Notwithstanding Minnesota Statutes, sections 289A.18, subdivision 1, and 289A.20,
1.8 subdivision 1, an individual taxpayer filing an individual income tax return may file and
1.9 pay taxes due for taxable year 2020 by May 17, 2021.

1.10 (b) Notwithstanding Minnesota Statutes, sections 289A.60 and 289A.55, the
1.11 commissioner of revenue must only calculate any late payment penalty imposed under
1.12 Minnesota Statutes, section 289A.60, subdivision 1, or interest imposed under Minnesota
1.13 Statutes, section 289A.55, on the amount of individual income taxes due but not paid under
1.14 paragraph (a) by May 17, 2021.

1.15 (c) This section does not limit the commissioner of revenue's authority to abate, reduce,
1.16 or refund any penalty or interest under Minnesota Statutes, section 270C.34, or any other
1.17 law.

1.18 **EFFECTIVE DATE.** This section is effective the day following final enactment and
1.19 applies to tax returns and payments due for individual filers for taxable year 2020 only and
1.20 any interest and penalties applied to those returns and payments.