

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

S.F. No. 4518

(SENATE AUTHORS: OSMEK)

DATE
04/23/2020

D-PG

Introduction and first reading
Referred to Taxes

OFFICIAL STATUS

1.1 A bill for an act
1.2 relating to taxation; property; extending due date of first-half property taxes for
1.3 certain businesses.

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

1.5 Section 1. **CLASS 3A PROPERTY TAX PAYMENTS DELAYED.**

1.6 (a) The due date of first-half tax payments for taxes imposed under Minnesota Statutes,
1.7 sections 275.025, 275.067, and 275.07, for taxes payable in 2020, is extended to July 15,
1.8 2020, for properties classified as 3a under Minnesota Statutes, section 273.13, subdivision
1.9 24, that are owned or occupied by an entity whose operations are required to be partially
1.10 or fully suspended as a result of a COVID-19 related emergency executive order issued
1.11 pursuant to Minnesota Statutes, section 12.21 or 12.31.

1.12 (b) Interest and penalties shall not accrue on unpaid taxes due in paragraph (a) until after
1.13 July 15, 2020. The commissioner may abate interest and penalties after this date on late
1.14 payments of this tax as provided in Minnesota Statutes, section 270C.34.

1.15 **EFFECTIVE DATE.** This section is effective the day following final enactment.