

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

**S.F. No. 4528**

(SENATE AUTHORS: ANDERSON, P.)

DATE  
04/27/2020

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 the due date for the first half payment of  
1.3 property taxes for certain properties.

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

1.5 Section 1. **EXTENSION OF PROPERTY TAX DUE DATE; COMMERCIAL AND**  
1.6 **RESORT PROPERTY.**

1.7 Notwithstanding Minnesota Statutes, section 279.01, subdivision 1, for taxes payable  
1.8 in 2020 only, the due date for the first half payment of property taxes, including the first  
1.9 half payment of the state general tax imposed under Minnesota Statutes, section 275.025,  
1.10 is extended to July 15, 2020, for property classified as 3a and 4c(1) under Minnesota Statutes,  
1.11 section 273.13. The extension provided in this section shall not apply to property tax  
1.12 payments made through an escrow account. Penalties shall not begin to accrue on the amount  
1.13 of unpaid tax until July 16, 2020.

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