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State of Minnesota

HOUSE OF REPRESENTATIVES

NINETY-FOURTH SESSION

H. F. No. 3752

02/26/2026 Authored by Baker, Gomez and Davids
The bill was read for the first time and referred to the Committee on Taxes

1.1 A bill for an act
1.2 relating to taxation; providing the commissioner of revenue temporary authority
1.3 to not include certain taxpayers on liquor posting.

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

1.5 Section 1. NO OBLIGATION TO LIST ON LIQUOR POSTING; TEMPORARY
1.6 AUTHORITY.

1.7 (a) Notwithstanding Minnesota Statutes, section 270C.725, the commissioner of revenue
1.8 is under no obligation to list a qualifying taxpayer whose business is a place of public
1.9 accommodation.

1.10 (b) For purposes of this section the following definitions apply:

1.11 (1) "qualifying taxpayer" means a taxpayer that:

1.12 (i) is ten days or more delinquent in either filing a tax return or paying a tax imposed
1.13 by Minnesota Statutes, sections 290.02, 290.0922, 290.92, 290.9727, 290.9728, 290.9729,
1.14 or 297A.62, or local sales and use tax payable to the commissioner of revenue, or a local
1.15 option tax administered and collected by the commissioner of revenue; and

1.16 (ii) has filed a request for abatement of penalty under Minnesota Statutes, section 270C.34
1.17 or section 289A.60, subdivision 4, or a request for abatement of interest or additional tax
1.18 charge; and

1.19 (2) "place of public accommodation" has the meaning given in Minnesota Statutes,
1.20 section 363A.03, subdivision 34.

1.21 (c) This section expires December 31, 2026.

- 2.1 **EFFECTIVE DATE.** This section is effective retroactively from January 1, 2026, and
- 2.2 applies to taxes first required to be paid, and returns first required to be filed, after that date.