

1.1 A bill for an act
1.2 relating to taxation; repealing June accelerated payments for certain taxes; repealing
1.3 penalty for underpayment of June accelerated payment; amending Minnesota
1.4 Statutes 2022, sections 287.12; 287.29, subdivision 1; repealing Minnesota Statutes
1.5 2022, sections 287.31, subdivision 3; 297F.09, subdivision 10; 297G.09, subdivision
1.6 9.

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

1.8 Section 1. Minnesota Statutes 2022, section 287.12, is amended to read:

1.9 **287.12 TAXES, HOW APPORTIONED.**

1.10 (a) All taxes paid to the county treasurer under the provisions of sections 287.01 to
1.11 287.12 must be apportioned, 97 percent to the general fund of the state, and three percent
1.12 to the county revenue fund.

1.13 (b) On or before the 20th day of each month the county treasurer shall determine and
1.14 pay to the commissioner of revenue for deposit in the state treasury and credit to the general
1.15 fund the state's portion of the receipts from the mortgage registry tax during the preceding
1.16 month subject to the electronic payment requirements of section 270C.42. The county
1.17 treasurer shall provide any related reports requested by the commissioner of revenue.

1.18 ~~(c) Counties must remit the state's portion of the June receipts collected through June~~
1.19 ~~25 and the estimated state's portion of the receipts to be collected during the remainder of~~
1.20 ~~the month to the commissioner of revenue two business days before June 30 of each year.~~
1.21 ~~The remaining amount of the June receipts is due on August 20.~~

1.22 **EFFECTIVE DATE.** This section is effective July 1, 2023.

2.1 Sec. 2. Minnesota Statutes 2022, section 287.29, subdivision 1, is amended to read:

2.2 Subdivision 1. **Appointment and payment of tax proceeds.** (a) The proceeds of the
2.3 taxes levied and collected under sections 287.21 to 287.385 must be apportioned, 97 percent
2.4 to the general fund of the state, and three percent to the county revenue fund.

2.5 (b) On or before the 20th day of each month, the county treasurer shall determine and
2.6 pay to the commissioner of revenue for deposit in the state treasury and credit to the general
2.7 fund the state's portion of the receipts for deed tax from the preceding month subject to the
2.8 electronic transfer requirements of section 270C.42. The county treasurer shall provide any
2.9 related reports requested by the commissioner of revenue.

2.10 ~~(c) Counties must remit the state's portion of the June receipts collected through June~~
2.11 ~~25 and the estimated state's portion of the receipts to be collected during the remainder of~~
2.12 ~~the month to the commissioner of revenue two business days before June 30 of each year.~~
2.13 ~~The remaining amount of the June receipts is due on August 20.~~

2.14 **EFFECTIVE DATE.** This section is effective July 1, 2023.

2.15 Sec. 3. **REPEALER.**

2.16 Minnesota Statutes 2022, sections 287.31, subdivision 3; 297F.09, subdivision 10; and
2.17 297G.09, subdivision 9, are repealed.

2.18 **EFFECTIVE DATE.** This section is effective July 1, 2023.