

# House Research Act Summary

**CHAPTER:** 366

**SESSION:** 2000 Regular Session

**TOPIC:** Penalty for Failure to Remit a Tax

**Date:** April 20, 2000

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## Overview

This act responds to the Minnesota Supreme Court's decision in *State v. Larson*. In *Larson*, the court applied various canons of statutory construction and determined that the criminal code penalty for intentionally failing to pay over state funds did not apply to the failure to remit a tax. This act responds to this court decision by specifying a new felony penalty for a person who collects a tax from a purchaser and willfully fails to remit the tax.

## Section

- 1 **Penalties.** Amends the penalty provisions in chapter of law governing sales taxes on motor vehicles to create a new felony penalty. This penalty applies to a person who collects a tax under this chapter from a purchaser and willfully fails to remit the tax.
- 2 **Effective date.** The day following final enactment for crimes committed on or after that date.