

File Number: H.F. 1838
Version: As introduced

Date: March 2, 2017

Authors: Sauke and others

Subject: Tax procedural provisions

Analyst: Joel Michael, joel.michael@house.mn

This publication can be made available in alternative formats upon request. Please call 651-296-6753 (voice); or the Minnesota State Relay Service at 1-800-627-3529 (TTY) for assistance. Summaries are also available on our website at: www.house.mn/hrd/.

Overview

This bill contains recommended changes in tax procedures from a Department of Revenue (DOR) agency bill. The provisions of the bill generally provide that the required dates for appeals, notices, requests, and petitions are based on the notice dates on documents issued by DOR, rather than the actual filing, mailing, or service dates.

Section

- 1 Prohibition against collection.** Provides that the 60-day period used as one criterion in determining if a collection action on an order of assessment is prohibited ends 60 days after the notice date designated on the order; current law provides that the prohibition ends 60 days after the date the order is mailed.
Effective for orders dated after December 31, 2017.
- 2 Sufficiency of notice.** Provides that a notice of an assessment of tax is sufficient if sent by the date designated by the commissioner in the notice.
Effective for orders dated after December 31, 2017.
- 3 Time for filing; request for abatement of penalty or additional tax.** Provides that the 60-day period for requesting abatement of a penalty or additional tax assessment begins on the notice date on the order notifying the taxpayer of the penalty or additional tax; current law provides the 60 days begins on the date the order is mailed.
Effective for orders dated after December 31, 2017.

Section

- 4 Notice date; definition.** Modifies the definition of “notice date” to mean the date designated by the commissioner on an order adjusting tax or denying a request for abatement. Current law defines “notice date” as the date of an order or notice.
Effective for orders and notices dated after December 31, 2017.
- 5 Sufficient notice.** Provides that a notice of the commissioner’s action or determination is sufficient if sent on or before the date designated in the notice.
Effective for orders dated after December 31, 2017.
- 6 Tax Court appeals; period of time to appeal.** Provides that the 60-day period for appealing an order of the commissioner to the Tax Court begins on the notice date designated on the order; current law provides the 60 days begins on the date the order is filed.
Effective for orders dated after December 31, 2017.
- 7 Period of time to appeal orders of assessment.** Provides that the rules of civil procedure do not alter calculation of the 60-day period under section 6 (i.e., based on the date on the order).
Effective for orders dated after December 31, 2017.
- 8 Denial of refund claims; period of time to appeal.** Provides that the 60-day period to appeal denial of a refund claim begins on the date designated on the notice of denial; current law provides that the 60 days begins on the date the notice is issued. Also provides that actions in district court must be brought within 18 months of the notice date. Current law references the “date of denial of the claim.”
Effective for denials of claims for refunds after December 31, 2017.
- 9 Time for filing; request for abatement of penalty under petroleum tax.** Provides that the 60-day period for requesting abatement of a penalty begins on the date on the order notifying the taxpayer of the penalty; current law provides the 60 days begins on the date the notice is mailed.
Effective for orders dated after December 31, 2017.
- 10 Tax Court appeals; petroleum tax.** Provides that the 60-day period for appealing to the Tax Court an order of the commissioner related to a tax, penalty, or interest under the petroleum tax begins on the date on the order; current law provides the 60 days begins on the “date of the notice of the order.”
Effective for orders dated after December 31, 2017.
- 11 Tax Court appeals; cigarette and tobacco tax.** Provides that the 60-day time period for appealing to the Tax Court an order of the commissioner related to a tax, penalty, or interest under the cigarette and tobacco tax begins on the date on the order; current law provides the 60 days begins on the “date of the notice of the order.”
Effective for orders dated after December 31, 2017.
- 12 Tax Court appeals; liquor tax.** Provides that the 60-day period for appealing to the Tax Court an order of the commissioner related to a tax, penalty, or interest under the liquor tax

Section

begins on the notice date on the order; current law provides that the 60 days begins on the “date of the notice of the order.”

Effective for orders dated after December 31, 2017.

- 13 Denial of refund claims; insurance taxes; period of time to appeal.** Provides that the 60-day period for appealing the denial of a refund claim begins on the notice date designated on the notice of denial; current law provides that the 60 days begins on the date of the denial. Also provides that actions in district court must be brought within 180 days of the notice date. Current law references the “date of the notice of denial.”

Effective for denials of claims for refunds after December 31, 2017.

- 14 JOBZ repayment waiver; time for requesting.** Provides that the 60-day period for requesting waiver of a repayment of JOBZ benefits begins on the notice date designated on the notice of repayment order.

Effective for orders dated after December 31, 2017.

- 15 Effective date; 2016 corrections bill.** Modifies an effective date for a Sustainable Forest Incentive Act provision in the 2016 corrections bill to be prospective (starting in 2018), rather than retroactive (as of September 30, 2015).