TAX COURT
Timely Filing of Appeals

April 1, 2013

	Yes	No
DOR Administrative Costs/Savings	X	

Department of Revenue
Analysis of H.F. 212 (Yarusso) 1st Engrossment

Effective for filings with a postmark date after August 1, 2013.

A taxpayer who receives notice of an order from the Commissioner of Revenue may appeal the order to the Tax Court. Notice of appeal generally must be filed with the Court within 60 days after receiving notice of the order, although the Court may in some cases extend the deadline by up to 30 days.

The bill specifies that that if the notice of appeal is delivered by U.S. mail, then the date of filing is the date of the United States postmark if the postmark date falls within the filing period. This provision applies only to a United States Postal Service postmark. Private postage meters do not qualify as proof of timely filing under this provision.

The bill is not expected to have an impact on state revenue.

Source: Minnesota Department of Revenue
Tax Research Division
www.revenue.state.mn.us/research_stats/Pages/Revenue-Analyses.aspx

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