

# MINNESOTA • REVENUE

## Department Policy Bill

March 3, 2014

	Yes	No
DOR Administrative Costs/Savings		X

Department of Revenue  
Analysis of H.F. 2277 (Lenczewski) / S.F. 1970 (Skoe)

	<b>Fund Impact</b>			
	<b><u>F.Y. 2014</u></b>	<b><u>F.Y. 2015</u></b>	<b><u>F.Y. 2016</u></b>	<b><u>F.Y. 2017</u></b>
		(000's)		
General Fund	\$0	\$0	\$0	\$0

### EXPLANATION OF THE BILL

A summary prepared by the Appeals and Legal Services Division of the Department of Revenue is attached.

### REVENUE ANALYSIS DETAIL

The provisions of the bill are not expected to have an impact on state revenues.

Source: Minnesota Department of Revenue  
Tax Research Division  
[www.revenue.state.mn.us/research\\_stats/Pages/Revenue-Analyses.aspx](http://www.revenue.state.mn.us/research_stats/Pages/Revenue-Analyses.aspx)

hf2277(sf1970)\_1 / cc

# 2014 DEPARTMENT OF REVENUE POLICY BILL SUMMARY

FINAL

MINNESOTA • REVENUE

Bill Date: February 12, 2014  
Summary Date: February 12, 2014

Appeals and Legal Services Division  
600 North Robert Street  
Saint Paul, Minnesota 55146-2220

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## ARTICLE 1. PROPERTY TAXES

**Section 1. School District Adjusted Net Tax Capacity Reporting Deadline.** Amends section 273.1325, subd. 1, by changing the deadline for the department to file its annual adjusted net tax capacity report from June 15 to June 30. Effective January 1, 2014.

**Section 2. Local Board of Appeal and Equalization (LBAE) Meeting Places.** Amends Minn. Stat. § 274.01, subd. 1, to allow LBAEs to meet at a central location within the county or at the office of the town or city clerk. Current law requires the meetings be held at the office of the clerk. Effective the day following final enactment.

**Section 3. Certification and Training Dates for Local Boards of Appeals and Equalization (LBAEs).** Amends Minn. Stat. § 274.014, subd. 3, to change the date by which the LBAEs must provide proof that they have complied with training requirements from December 1 to February 15. Also changes the deadline from December 1 to February 15 for local boards whose powers are transferred to the county to file the required resolutions and proofs of compliance with training requirements to the county assessor in order to have their powers restored. Effective beginning with LBAE meetings held after December 31, 2014.

## ARTICLE 2: MISCELLANEOUS

**Section 1. Limitations Period for Assessment.** Amends Minn. Stat. § 270C.56, subd. 3, to also allow the commissioner to make a personal liability assessment within one year of a final administrative or judicial determination of the underlying business tax. Current law limits the commissioner to make a personal liability assessment within the prescribed period of limitations for assessing the underlying business tax, or within one year after the date of an order assessing the underlying tax, whichever period expires later. In some cases, this means a personal liability assessment is made before the amount of the underlying business tax is finally determined. Effective the day following final enactment.

**Section 2. Withholding Tax Return Due Dates.** Amends Minn. Stat. § 289A.18, subd. 2, to change the due date of the 4<sup>th</sup> quarter withholding tax return from February 28 to January 31, or to February 10 if all withholding deposits for the quarter have been timely made. This change coincides with the due date of the 4<sup>th</sup> quarter federal withholding tax return. This change is effective for returns due after January 1, 2016.

Also relieves some seasonal employers from having to file withholding tax returns for periods of anticipated inactivity, unless they pay wages during that period. Effective for wages paid after December 31, 2015.