

**SENATE
STATE OF MINNESOTA
SEVENTH SPECIAL SESSION**

S.F. No. 11

(SENATE AUTHORS: CHAMBERLAIN)

DATE	D-PG	OFFICIAL STATUS
12/14/2020	7	Introduction and first reading
	7	Laid on table

1.1 A bill for an act

1.2 relating to taxation; income and corporate franchise; providing for delayed

1.3 remittance of certain estimated payments.

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

1.5 Section 1. **TEMPORARY SUSPENSION OF CERTAIN ESTIMATED TAX**

1.6 **PAYMENTS.**

1.7 (a) Notwithstanding Minnesota Statutes, sections 289A.25 and 289A.26, a qualifying

1.8 taxpayer may submit installments of estimated payments as provided in this section. For

1.9 purposes of this section, a "qualifying taxpayer" means a business that is a place of public

1.10 accommodation closed to ingress, egress, use, and occupation by the public under governor's

1.11 Executive Order 20-99, that is classified under one of the following codes in the North

1.12 American Industry Classification System:

1.13 (1) 31212;

1.14 (2) 31213;

1.15 (3) 31214;

1.16 (4) 71394;

1.17 (5) 71395;

1.18 (6) 7223;

1.19 (7) 7224; and

1.20 (8) 7225.

2.1 (b) The January 15, 2021, installment of estimated tax payments for taxable year 2020
2.2 due under Minnesota Statutes, section 289A.25, subdivision 3, paragraph (b), may be
2.3 submitted with the April 15, 2021, installment of estimated tax payments for taxable year
2.4 2021.

2.5 (c) Installments of estimated tax payments for taxable year 2020 due under Minnesota
2.6 Statutes, section 289A.26, subdivision 2, may be submitted as follows:

2.7 (1) the installment due December 15, 2020, may be included with the March 15, 2021,
2.8 installment; and

2.9 (2) the installment due January 15, 2021, may be included with the April 15, 2021,
2.10 installment.

2.11 (d) The provisions of Minnesota Statutes, section 289A.25, subdivision 2, do not apply
2.12 in the case of installment payments made under paragraph (b). The provisions of Minnesota
2.13 Statutes, section 289A.26, subdivision 4, do not apply in the case of installment payments
2.14 made under paragraph (c).

2.15 (e) This section does not limit the commissioner of revenue's authority to abate, reduce,
2.16 or refund any penalty or interest under Minnesota Statutes, section 270C.34, or any other
2.17 law.

2.18 **EFFECTIVE DATE.** This section is effective the day following final enactment provided
2.19 that: paragraph (b) is effective for the January 15, 2021, installment for taxable year 2020
2.20 only; and paragraph (c) is effective for the installments due December 15, 2020, and January
2.21 15, 2021, for taxable year 2020 only."