

1.1 A bill for an act

1.2 relating to taxation; imposing additional penalties on certain delinquent
1.3 property taxes; amending Minnesota Statutes 2006, section 279.03, by adding a
1.4 subdivision.

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

1.6 Section 1. Minnesota Statutes 2006, section 279.03, is amended by adding a
1.7 subdivision to read:

1.8 Subd. 3. **Penalty for repeated failure to pay taxes.** If the county auditor finds
1.9 that there is a pattern by a person of repeated failures to timely pay property taxes and
1.10 has reason to believe that the failure to pay the taxes is not due to a financial inability to
1.11 pay them, and gives written notice to the person that a penalty will be imposed if such
1.12 failures continue, a penalty of 25 percent of the amount of tax not timely paid as a result
1.13 of each such subsequent failure is added to the tax. The penalty can be abated under the
1.14 abatement authority in section 375.192.

1.15 **EFFECTIVE DATE.** This section is effective for taxes payable in 2008 and
1.16 thereafter.