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State of Minnesota
HOUSE OF REPRESENTATIVES

EIGHTY-FIFTH
SESSION

HOUSE FILE No. **135**

January 16, 2007

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The bill was read for the first time and referred to the Committee on Taxes

1.1 A bill for an act
1.2 relating to taxes; extending the abatement authority to delinquent taxes;
1.3 amending Minnesota Statutes 2006, section 469.1813, subdivision 1a.

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

1.5 Section 1. Minnesota Statutes 2006, section 469.1813, subdivision 1a, is amended to
1.6 read:

1.7 Subd. 1a. **Use of term.** (a) As used in this section and sections 469.1814 and
1.8 469.1815, "abatement" includes a deferral of taxes with abatement of interest and penalties
1.9 unless the context indicates otherwise. The abatement may include delinquent taxes,
1.10 interest, and penalties.

1.11 (b) Computation of duration limits under this section must include each taxes
1.12 payable year for which delinquent taxes are abated.

1.13 **EFFECTIVE DATE.** This section is effective for abatements granted after
1.14 December 31, 2006.