

Sales/Use/Indirect:

Minnesota: New Law Mandates Accelerated Payments for Some Vendors and Includes 10% Late Payment Penalty

H.F. 9, signed by gov. 6/14/25. Recently enacted Minnesota omnibus tax legislation includes provisions that require certain vendors with \$250,000 or more of annual Minnesota sales tax liability to remit 5.6% of their June liability two business days before June 30, with the remaining amount due on August 20, effective for taxes remitted after May 31, 2027. The legislation includes a potential late payment penalty for impacted taxpayers that do not make this early June payment, which may equal 10% of the difference between the June liability and the amount actually paid. Please contact us with any questions.

[URL: https://www.revisor.mn.gov/bills/bill.php?b=House&f=HF0009&ssn=1&y=2025](https://www.revisor.mn.gov/bills/bill.php?b=House&f=HF0009&ssn=1&y=2025)

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