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State of Minnesota

HOUSE OF REPRESENTATIVES

NINETIETH SESSION

H. F. No. **1124**

02/13/2017 Authored by Franson and Garofalo
The bill was read for the first time and referred to the Committee on Commerce and Regulatory Reform

1.1 A bill for an act
1.2 relating to taxation; liquor; providing a credit for small wineries; amending
1.3 Minnesota Statutes 2016, section 297G.03, by adding a subdivision.
1.4 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MINNESOTA:

1.5 Section 1. Minnesota Statutes 2016, section 297G.03, is amended by adding a subdivision
1.6 to read:

1.7 Subd. 6. **Small winery credit.** (a) A qualified winery producing wine or cider is entitled
1.8 to a tax credit equal to the excise tax due under subdivision 1, paragraphs (b) to (g), on the
1.9 wine or cider sold in any fiscal year beginning July 1. A qualified winery may take the credit
1.10 on the 18th day of each month, but the total credit allowed may not exceed, in any fiscal
1.11 year, the lesser of:

1.12 (1) the liability for tax; or

1.13 (2) \$136,275.

1.14 (b) For purposes of this subdivision, "qualified winery" means a winery, whether or not
1.15 located in this state, manufacturing fewer than 75,000 gallons of wine and cider annually.

1.16 **EFFECTIVE DATE.** This section is effective July 1, 2017.