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State of Minnesota
HOUSE OF REPRESENTATIVES

EIGHTY-EIGHTH SESSION

H. F. No. 1826

05/08/2013 Authored by Davnie
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 taxation; liquor; providing a credit for microdistilleries; amending
1.3 Minnesota Statutes 2012, 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 2012, section 297G.03, is amended by adding a
1.6 subdivision to read:

1.7 Subd. 5. Microdistillery credit. (a) A qualified distiller producing distilled spirits is
1.8 entitled to a tax credit of \$1.33 per liter on 100,000 liters sold in any fiscal year beginning
1.9 July 1. A qualified distiller may take the credit on the 18th day of each month, but the total
1.10 credit allowed may not exceed in any fiscal year the lesser of:

1.11 (1) the liability for tax; or

1.12 (2) \$133,000.

1.13 (b) For purposes of this subdivision, "qualified distiller" means a microdistillery
1.14 qualifying under section 340A.101, subdivision 17a, in the calendar year immediately
1.15 preceding the calendar year for which the credit under this subdivision is claimed.

1.16 EFFECTIVE DATE. This section is effective July 1, 2013.