SENATE
STATE OF MINNESOTA
EIGHTY-SEVENTH LEGISLATURE

S.F. No. 1998

(SENATE AUTHORS: DAHMS, Michel, Pappas, Magnus and Gerlach)

DATE	D-PG	OFFICIAL STATUS
02/23/2012	3926	Introduction and first reading Referred to Taxes See See HF2337, Art. 8, Sec. 3 (vetoed) See HF247, Art. 13, Sec. 2 (vetoed)

A bill for an act

relating to taxation; liquor; modifying the definition of a qualified brewer; amending Minnesota Statutes 2010, section 297G.04, subdivision 2.

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

Section 1. Minnesota Statutes 2010, section 297G.04, subdivision 2, is amended to read:

Subd. 2. **Tax credit.** A qualified brewer producing fermented malt beverages is entitled to a tax credit of $4.60 per barrel on 25,000 barrels sold in any fiscal year beginning July 1, regardless of the alcohol content of the product. Qualified brewers may take the credit on the 18th day of each month, but the total credit allowed may not exceed in any fiscal year the lesser of:

(1) the liability for tax; or

(2) $115,000.

For purposes of this subdivision, a "qualified brewer" means a brewer, whether or not located in this state, manufacturing less than ~~100,000~~ 250,000 barrels of fermented malt beverages in the calendar year immediately preceding the calendar year for which the credit under this subdivision is claimed. In determining the number of barrels, all brands or labels of a brewer must be combined. All facilities for the manufacture of fermented malt beverages owned or controlled by the same person, corporation, or other entity must be treated as a single brewer.

EFFECTIVE DATE. This section is effective for determinations based on calendar year 2011 production and thereafter.