

This Document can be made available
in alternative formats upon request

State of Minnesota
HOUSE OF REPRESENTATIVES

EIGHTY-SEVENTH SESSION

H. F. No. **2280**

02/15/2012 Authored by Loon; Gunther; Torkelson; Murphy, E., and Davids

The bill was read for the first time and referred to the Committee on Commerce and Regulatory Reform

03/08/2012 Adoption of Report: Pass and re-referred to the Committee on Taxes

1.1 A bill for an act
1.2 relating to taxation; liquor; modifying the definition of a qualified brewer;
1.3 amending Minnesota Statutes 2010, section 297G.04, subdivision 2.

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

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

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

1.12 (1) the liability for tax; or

1.13 (2) \$115,000.

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

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