297G.032 MICRODISTILLERIES.

A microdistillery, licensed under section 340A.301, is a wholesaler for purposes of the excise tax imposed on distilled spirits given by the microdistillery as samples or sold in cocktail rooms permitted under chapter 340A. Returns must be made in a form and manner prescribed by the commissioner, and must contain any other information required by the commissioner.

History: *2014 c 308 art 3 s 18*