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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.