

SENATE

STATE OF MINNESOTA

EIGHTY-NINTH SESSION

S.F. No. 2097

(SENATE AUTHORS: INGEBRIGTSEN, Nelson and Dahle)

DATE	D-PG	OFFICIAL STATUS
04/17/2015	1875	Introduction and first reading
		Referred to Taxes
05/06/2015	3300	Author added Nelson
03/10/2016	4965	Author added Dahle

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A bill for an act  
relating to taxation; liquor; providing a credit for farm wineries; amending  
Minnesota Statutes 2014, section 297G.03, by adding a subdivision.  
BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MINNESOTA:

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1.6

Section 1. Minnesota Statutes 2014, section 297G.03, is amended by adding a  
subdivision to read:

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Subd. 6. **Farm winery credit.** (a) A farm winery producing wine is entitled to a  
tax credit of \$1.68 per gallon on 75,000 gallons sold in any fiscal year beginning July 1.  
A farm winery 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:

- 1.11
- 1.12
- (1) the liability for tax; or  
(2) \$126,000.

1.13

1.14

(b) For purposes of this subdivision, "farm winery" has the meaning given under  
section 340A.315.

1.15

**EFFECTIVE DATE.** This section is effective July 1, 2015.