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State of Minnesota
HOUSE OF REPRESENTATIVES

EIGHTY-SEVENTH SESSION

H. F. No. 2464

02/22/2012 Authored by Davids, Rukavina, Wardlow and Dean
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; modifying liquor reporting requirements; amending
1.3 Minnesota Statutes 2010, section 297A.8155.

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

1.5 Section 1. Minnesota Statutes 2010, section 297A.8155, is amended to read:

1.6 **297A.8155 LIQUOR REPORTING REQUIREMENTS; PENALTY.**

1.7 A person who sells liquor, as defined in section 295.75, subdivision 1, in Minnesota
1.8 to a retailer that sells liquor, shall file with the commissioner an annual informational
1.9 report, in the form and manner prescribed by the commissioner, indicating the name,
1.10 address, and Minnesota business identification number of each retailer, and the total
1.11 dollar amount of liquor sold to each retailer in the previous calendar year. The report
1.12 must be filed on or before March 31 following the close of the calendar year. A person
1.13 failing to file this report is subject to the penalty imposed under section 289A.60. A
1.14 person required to file a report under this section is not required to provide a copy of an
1.15 exemption certificate, as defined in section 297A.72, provided to the person by a retailer,
1.16 along with the annual informational report.

1.17 **EFFECTIVE DATE.** This section is effective for reports required to be filed
1.18 beginning in calendar year 2012 and thereafter.

1.19 **Sec. 2. LIQUOR REPORTING REQUIREMENTS.**

1.20 A person who was required to submit an annual informational report under
1.21 Minnesota Statutes, section 297A.8155, to the commissioner of revenue during calendar

2.1 year 2010 or 2011 is not required to provide a copy of an exemption certificate or a
2.2 retailer's tax identification number along with the informational report.

2.3 **EFFECTIVE DATE.** This section is effective the day following final enactment
2.4 and applies to reports required to be filed in calendar year 2010 or 2011.