

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

1.1 A bill for an act
 1.2 relating to taxation; liquor; providing a credit for farm wineries; amending
 1.3 Minnesota Statutes 2014, 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 2014, section 297G.03, is amended by adding a
 1.6 subdivision to read:

1.7 Subd. 6. Farm winery credit. (a) A farm winery producing wine is entitled to a
 1.8 tax credit of \$1.68 per gallon on 75,000 gallons sold in any fiscal year beginning July 1.
 1.9 A farm winery may take the credit on the 18th day of each month, but the total credit
 1.10 allowed may not exceed, in any fiscal year, the lesser of:

1.11 (1) the liability for tax; or

1.12 (2) \$126,000.

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

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