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State of Minnesota
HOUSE OF REPRESENTATIVES

EIGHTY-NINTH SESSION

H. F. No. **2272**

04/25/2015 Authored by Franson
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 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.