

297G.11 INFORMATIONAL REPORTS.

The following persons shall file with the commissioner a monthly informational report in the form and manner prescribed by the commissioner:

(1) a manufacturer, wholesaler, and importer licensed to ship distilled spirits or wine into Minnesota;

(2) a person who manufactures distilled spirits or wine in Minnesota;

(3) any other person who imports distilled spirits or wine into Minnesota;

(4) a person who possesses, receives, stores, or warehouses distilled spirits or wine in Minnesota, upon which the tax imposed by this chapter has not been paid; and

(5) a person who possesses, receives, stores, or warehouses distilled spirits or wine in Minnesota, which are required to give bond as required by the Internal Revenue Code, subtitle E, chapter 51.

No payment of any tax is required to be remitted with this report. The report must be filed on or before the tenth day following the end of each calendar month, regardless of whether or not the person shipped, manufactured, possessed, received, stored, or warehoused any distilled spirits or wine into or within Minnesota during the previous month, unless the commissioner determines that a longer filing period is appropriate for a particular person. A person failing to file this report is subject to the civil or criminal penalties imposed by this chapter.

This section does not apply to the lawful importation of wine and distilled spirits under section 297G.07, subdivision 2, nor to any lawful manufacture of wine or distilled spirits within the state for personal consumption.

History: 1997 c 179 art 1 s 11