297G.031 FARM WINERY.

Farm wineries licensed under section 340A.315 shall be treated as wholesalers for the excise tax imposed on certain wines. Tax payments and returns are required in relation to samples given and in relation to the sale of wine on the farm winery premises permitted under chapter 340A. Returns must be made in a form and manner prescribed by the commissioner, and must contain any other information required by the commissioner.

History: *2014 c 240 s 1*