

**SENATE
STATE OF MINNESOTA
NINETIETH SESSION**

S.F. No. 866

(SENATE AUTHORS: INGEBRIGTSEN, Draheim, Weber, Fischbach and Lang)

DATE	D-PG	OFFICIAL STATUS
02/13/2017	577	Introduction and first reading Referred to Taxes

1.1 A bill for an act

1.2 relating to taxation; liquor; providing a credit for small wineries; amending

1.3 Minnesota Statutes 2016, 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 2016, section 297G.03, is amended by adding a subdivision

1.6 to read:

1.7 Subd. 6. **Small winery credit.** (a) A qualified winery producing wine or cider is entitled

1.8 to a tax credit equal to the excise tax due under subdivision 1, paragraphs (b) to (g), on the

1.9 wine or cider sold in any fiscal year beginning July 1. A qualified winery may take the credit

1.10 on the 18th day of each month, but the total credit allowed may not exceed, in any fiscal

1.11 year, the lesser of:

1.12 (1) the liability for tax; or

1.13 (2) \$136,275.

1.14 (b) For purposes of this subdivision, "qualified winery" means a winery, whether or not

1.15 located in this state, manufacturing fewer than 75,000 gallons of wine and cider annually.

1.16 **EFFECTIVE DATE.** This section is effective July 1, 2017.