

**7515.1400 IMPORTATION FOR RESALE.**

Minnesota Statutes, section 340A.302, provides that ethyl alcohol for industrial and nonindustrial purposes, as defined in parts 7515.1430 and 7515.1440, may be imported into the state by duly licensed Minnesota manufacturers or wholesale distributors for resale to persons holding permits issued by the commissioner to purchase ethyl alcohol, or by persons holding permits issued by the commissioner authorizing the importation of ethyl alcohol as provided in parts 7515.0200 to 7515.0220. Such ethyl alcohol is not subject to the Minnesota excise tax.

**Statutory Authority:** *MS s 14.06; 299A.02; 340.507*

**History:** *27 SR 1580*

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