



Small Winery Credit Report

Reporting Period: July 2018 – June 2019

February 15, 2020

Minnesota Department of Revenue

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<https://www.revenue.state.mn.us/minnesota-department-revenue>

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February 15, 2020

The Honorable Paul Marquart
Chair, House Tax Committee
597 State Office Building

The Honorable Roger Chamberlain
Chair, Senate Tax Committee
3225 Minnesota Senate Building

The Honorable Greg Davids
GOP Lead, House Taxes Committee
283 State Office Building

The Honorable Ann H. Rest
Ranking Minority Member, Senate Tax Committee
2217 Minnesota Senate Building

Dear Committee Chairs and Members:

Minnesota Statute 297G.03.6 requires the Minnesota Department of Revenue to provide an annual report on the Small Winery Credit that includes:

- Total credit amount claimed during the fiscal year
- Number of Minnesota and out-of-state wineries claiming the credit

Small wineries that produce 75,000 gallons or less of wine and cider in a calendar year qualify for this credit. They claim the credit against excise tax due on their wine and cider sales in the following fiscal year (July 1-June 30).

The following table shows Small Winery Credit amounts for fiscal year 2019.

Reporting Period	Minnesota Wineries that Claimed Credit	Out-of-state Wineries that Claimed Credit	Total Tax Expenditure For the Credit
July 1, 2019 – June 30, 2020	69	0	\$106,040

Please contact my office if you have any questions or we can provide more information about this report.

Sincerely,



Cynthia Rowley
Assistant Commissioner