



Small Winery Credit Report

Reporting Period: July 2019 – June 2020

April 14, 2021

Minnesota Department of Revenue

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April 16, 2021

The Honorable Carla J. Nelson
Chair, Senate Tax Committee
3235 Minnesota Senate Building

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

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

The Honorable Greg Davids
Minority Lead, House Taxes Committee
283 State Office 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 2020.

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	72	0	\$119,740

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

Sincerely,



Robert A. Doty
Commissioner