



Small Winery Credit Report

Reporting Period: July 2022 - June 2023

Publication Date: February 15, 2024



February 15, 2024

The Honorable Ann Rest
Chair Senate Tax Committee

The Honorable Bill Weber
Ranking Member Senate Tax Committee

The Honorable Aisha Gomez
Chair House Tax Committee

The Honorable Greg Davids
Ranking Member House Tax Committee

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 2023.

| Reporting Period | Minnesota Wineries that Claimed Credit | Out-of-state Wineries that Claimed Credit | Total Tax Expenditure For the Credit |
|------------------------------|--|---|--------------------------------------|
| July 1, 2022 – June 30, 2023 | 86 | 0 | \$120,971 |

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

Sincerely,

Martha Burton
Assistant Commissioner