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## Small Winery Credit Report

Reporting Period: July 2022 - June 2023

Publication Date: February 15, 2024

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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,

A handwritten signature in black ink, appearing to read 'Martha Burton'.

Martha Burton  
Assistant Commissioner