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# Small Winery Credit Report

Reporting Period: July 2023 - June 2024

Publication Date: February 14, 2025

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February 14, 2025

The Honorable Ann Rest  
Chair Senate Tax Committee  
328 State Capitol

The Honorable Greg Davids  
Chair House Tax Committee  
2<sup>nd</sup> Floor, Centennial Office Building

The Honorable Bill Weber  
Ranking Minority Member Senate Tax  
Committee  
2211 Minnesota Senate Building

The Honorable Aisha Gomez  
Ranking Minority Member House Tax  
Committee  
5<sup>th</sup> Floor, Centennial 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 2024.

Reporting Period	Minnesota Wineries that Claimed Credit	Out-of-state Wineries that Claimed Credit	Total Tax Expenditure For the Credit
July 1, 2023 – June 30, 2024	88	0	\$124,054

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

Sincerely,

Paul Marquart  
Commissioner