



Small Winery Credit Report

Reporting Period: July 2024 - June 2025

Publication Date: January 9, 2026



January 9, 2026

The Honorable Ann H. Rest
Chair, Senate Taxes Committee
328 State Capitol

The Honorable Greg Davids
Co-Chair, House Taxes Committee
2nd Floor, Centennial Office Building

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

The Honorable Aisha Gomez
Co-Chair, House Taxes Committee
5th 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 2025.

Reporting Period	Minnesota Wineries that Claimed Credit	Out-of-state Wineries that Claimed Credit	Total Tax Expenditure For the Credit
July 1, 2024 – June 30, 2025	88	0	\$120,381

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

Sincerely,

Paul Marquart
Commissioner