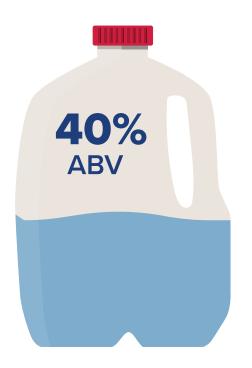
## Minnesota Low Spirit Alcohol by Volume (ABV) RTD Tax Rate

Typical 40% ABV spirits are taxed at \$5.03/gallon



Typical 5% low spirit ABV RTDs are taxed at \$5.03/gallon



95% of the liquid in a low spirit ABV RTD does not contain alcohol yet, it is treated like a typical 40% ABV "full strength" spirit.

25 states already recognize that lower ABV spirits should not be taxed at the same rate as "full strength" spirits.

MN should create a low ABV spirit tax category with a different tax rate, just like it does for wine with varying alcohol by volume.

Please support HF2558/SF2537 to create a fairer tax rate for Low ABV spirit products.