

1.1 ..... moves to amend H.F. No. 2745 as follows:

1.2 Delete everything after the enacting clause and insert:

1.3 "Section 1. Minnesota Statutes 2024, section 297G.07, subdivision 1, is amended to read:

1.4 Subdivision 1. **Exemptions.** The following are not subject to the excise tax:

1.5 (1) Sales by a manufacturer, brewer, or wholesaler for shipment outside the state in  
1.6 interstate commerce.

1.7 (2) Alcoholic beverages sold or transferred between Minnesota wholesalers.

1.8 (3) Sales to common carriers engaged in interstate transportation of passengers, except  
1.9 as provided in this chapter.

1.10 (4) Malt beverages served by a brewery for on-premise consumption at no charge, or  
1.11 distributed to brewery employees for on-premise consumption under a labor contract.

1.12 (5) Shipments of wine to Minnesota residents under section 340A.417.

1.13 (6) Fruit juices naturally fermented or beer naturally brewed in the home for family use  
1.14 and not sold or offered for sale.

1.15 (7) Sales of wine for sacramental purposes under section 340A.316.

1.16 (8) Alcoholic beverages sold to authorized manufacturers of food products or  
1.17 pharmaceutical firms. The alcoholic beverage must be used exclusively in the manufacture  
1.18 of food products or medicines. For purposes of this clause, "manufacturer" means a person  
1.19 who manufactures food products intended for sale to wholesalers or retailers for ultimate  
1.20 sale to the consumer.

1.21 (9) Liqueur-filled candy.

2.1 (10) Sales to a federal agency, that the state of Minnesota is prohibited from taxing under  
2.2 the Constitution or laws of the United States or under the Constitution of Minnesota.

2.3 (11) Sales to Indian tribes as defined in section 297G.08.

2.4 (12) Shipments of intoxicating liquor from foreign countries to diplomatic personnel of  
2.5 foreign countries assigned to service in this state.

2.6 (13) Shipments of bulk distilled spirits or bulk wine to farm wineries licensed under  
2.7 section 340A.315 for input to the final product.

2.8 (14) Fermented malt beverages produced and sold by a brewer, whether or not located  
2.9 in this state, on which the tax imposed under section 297G.04, subdivision 1, would not  
2.10 exceed \$115,000 and for which the brewer would be liable for payment, but for the exemption  
2.11 under this clause. Fermented malt beverages exempt under this clause are not contraband  
2.12 under section 297G.20.

2.13 **EFFECTIVE DATE.** This section is effective July 1, 2025.

2.14 Sec. 2. **REPEALER.**

2.15 Minnesota Statutes 2024, section 297G.04, subdivision 2, is repealed."

2.16 Amend the title accordingly