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State of Minnesota

HOUSE OF REPRESENTATIVES

NINETY-FOURTH SESSION

H. F. No. 2745

03/24/2025

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The bill was read for the first time and referred to the Committee on Taxes

- 1.1

A bill for an act
- 1.2

relating to taxation; clarifying monthly return requirements for certain brewers;
- 1.3

amending Minnesota Statutes 2024, section 297G.09, subdivision 1.
- 1.4

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MINNESOTA:
- 1.5

Section 1. Minnesota Statutes 2024, section 297G.09, subdivision 1, is amended to read:
- 1.6

Subdivision 1. **Monthly returns; manufacturers, wholesalers, brewers, or**
- 1.7

importers. On or before the 18th day of each calendar month following the month in which
- 1.8

a licensed manufacturer or wholesaler first sells wine and distilled spirits within the state,
- 1.9

or a brewer or importer first sells or imports fermented malt beverages, or a wholesaler
- 1.10

knowingly acquires title to or possession of untaxed fermented malt beverages, the licensed
- 1.11

manufacturer, wholesaler, brewer, or importer liable for the excise tax must file a return
- 1.12

with the commissioner, and in addition must keep records and render reports as required
- 1.13

by the commissioner. The commissioner shall prescribe the content, format, and manner of
- 1.14

returns pursuant to section 270C.30. The returns must contain any other information required
- 1.15

by the commissioner. Returns must be accompanied by a remittance for the full unpaid tax
- 1.16

liability. Returns must be filed regardless of whether a tax is due, except that qualified
- 1.17

brewers, as defined in section 297G.04, subdivision 2, do not need to file when no tax is
- 1.18

due.
- 1.19

EFFECTIVE DATE. This section is effective for returns required to be filed by July
- 1.20

18, 2025, and thereafter.