

HOUSE RESEARCH

Bill Summary

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Subject: Tax Credits for Qualified Brewers

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Overview

This bill expands the definition of a qualified brewer, changing the amount of production a qualified brewer can have, for purposes of a tax credit.

- 1 Tax Credit.** Expands the definition of qualified brewer, increasing the amount of production a qualified brewer may have, from 100,000 barrels per year to 250,000 barrels per year, to determine eligibility for a tax credit. This is made effective based upon the 2011 production year.