

# HOUSE RESEARCH

## Bill Summary

**FILE NUMBER:** H.F. 1826  
**Version:** As introduced

**DATE:** March 11, 2014

**Authors:** Davnie

**Subject:** Tax credit for qualified microdistillery

**Analyst:** Andrew Biggerstaff, Andrew.biggerstaff@house.mn

This publication can be made available in alternative formats upon request. Please call 651-296-6753 (voice); or the Minnesota State Relay Service at 1-800-627-3529 (TTY) for assistance. Summaries are also available on our website at: [www.house.mn/hrd/](http://www.house.mn/hrd/).

---

The bill creates a tax credit for a qualified distiller. A qualified distillery is one who produces premium, distilled spirits in a total quantity not to exceed 40,000 proof gallons in a calendar year. The credit would apply to the calendar year immediately preceding the year in which the credit is being claimed. The total allowable credit is equal to either the lesser of the qualified distillers actual tax liability, or \$133,000.