

Subject Liquor posting exception

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Summary

H.F. 3752 would provide discretionary authority to the commissioner of revenue to not post a qualifying liquor retailer for tax delinquencies. To qualify, a liquor retailer would have to request an abatement of penalty, interest, or additional tax arising under the sales tax or a business-related income tax (for example, the corporate franchise tax, minimum fee, or withholding tax). In addition, a liquor retailer would have to meet the definition of a place of public accommodation provided under the Minnesota Human Rights Act.

Liquor posting prohibits alcoholic beverage producers and wholesalers from selling or delivering alcoholic beverages to retailers that are delinquent in paying these taxes. Liquor posting rules also apply to liquor retailer delinquency in paying certain debts owed to producers and wholesalers.

Effective date: retroactive to January 1, 2026, through December 31, 2026.