

# MINNESOTA • REVENUE

## SALES AND USE TAXES Liquor Reporting Requirements

February 28, 2012

	Yes	No
DOR Administrative Costs/Savings		X

Department of Revenue  
Analysis of H.F. 2464 (Davids) / S.F. 2083 (Michel)

Change to liquor reporting requirements effective for reports required to be filed in calendar year 2012 and thereafter.  
Retroactive change for calendar years 2010 and 2011 effective the day following final enactment.

A person selling liquor in Minnesota to a retailer that sells liquor is required to file an annual information report that includes information on the retailer and the total dollar amount of liquor sold to the retailer. Under the bill, the person would not have to include with the report a copy of the exemption certificate provided to the person by the retailer.

For reports required to be filed during calendar year 2010 or 2011, the filer is not required to include a copy of an exemption certificate or the retailer's tax identification number.

The bill would have no state revenue impact.

Source: Minnesota Department of Revenue  
Tax Research Division  
[http://www.taxes.state.mn.us/taxes/legal\\_policy](http://www.taxes.state.mn.us/taxes/legal_policy)

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