

**Subject** Alcohol excise tax return requirement

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## Summary

HF 2745 would exempt “qualified brewers” from the monthly alcohol excise tax return filing requirement if the brewer does not owe tax. A “qualified brewer” would be a brewer allowed the alcohol excise tax credit, which is defined as a brewer that manufactures less than 250,000 barrels of beer annually. The credit is equal to \$4.60 per barrel, on up to 25,000 barrels.