

## INSIGHTS + NEWS

## Craft Brewing Business publishes "Can we Define a 'Craft Brewery' by Tax Codes?"

BY BOWDITCH & DEWEY • FEBRUARY 24, 2016

Craft Brewing Business published an article by Tim Powell discussing the legal and tax differences between "macro" and "craft" breweries in the United States. The Brewers Association sets forth a specific production volume, under which a brewery may label itself "craft," but there is currently no law prohibiting even the largest breweries from using the term for branding purposes. However, the Tax Code identifies its own volume threshold dividing large and small breweries, and extends a tax incentive to those falling into the latter category.

Read "Can we Define a 'Craft Brewery' by Tax Codes?" on the Craft Brewing Business website HERE.