

Tax Expenditure Review Commission

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Rep. Greg Davids
Rep. Steve Elkins
Rep. Aisha Gomez, ex-officio
Rep. Jim Joy

Senate Members

Sen. Steve Drazkowski
Sen. Matt Klein
Sen. Ann Rest
Sen. Bill Weber

Executive Branch Member

Commissioner Paul Marquart

Memo

TO: Taxes Committee, Minnesota House of Representatives
Taxes Committee, Minnesota Senate

FROM: Tax Expenditure Review Commission

DATE: November 30, 2023

SUBJECT: 2023 activity of the Tax Expenditure Review Commission

Minnesota Statute § 3.8855, subdivision 7 requires the Tax Expenditure Review Commission to submit a report to the committees in the Minnesota Legislature with jurisdiction over tax policy by December 15 of each year. The report must detail the results of the Commission's reviews of tax expenditures for the year.

This memorandum is submitted to meet those requirements.

The Tax Expenditure Review Commission convened its first meeting of 2023 on November 30. The meeting included the election of the chair and vice chair for the Commission. No other activity was scheduled for the Tax Expenditure Review Commission in 2023.

Tax Expenditure Review Commission activity that occurs after the November 30, 2023, meeting will be included in future TERC annual reports.

Further information about the TERC can be found at the TERC website (<https://www.lbo.mn.gov/TERC/index.html>). Questions about the TERC can be directed to the Legislative Budget Office (LBO). The LBO can be reached by phone at (651) 297-7146 or by email at lbo@lbo.mn.gov.