

Tax Expenditure Review Commission

House Members

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Sen. Ann Rest, Vice-Chair
Sen. Thomas Bakk
Sen. Kari Dziedzic
Sen. Bill Weber
Sen. Carla Nelson, ex-officio

Executive Branch Member

Asst. Comm. Jon Klockziem,
Revenue

October 11, 2022

1:00 pm

Meeting will be held remotely via Zoom and livestreamed on the [LBO YouTube channel](#)

Agenda

1. Welcome and Introductions

2. Review and approve August 11, 2022 meeting minutes

3. Consideration of proposed tax expenditure objectives

- The LBO will present to the Commission on the following tax expenditures (note – TEB refers to the Minnesota Department of Revenue Tax Expenditure Budget):
 - Working Family Credit (TEB 1.90)
 - Beginning Farmer Management Credit (TEB 1.103)
 - Credit for Sale of Agricultural Assets to a Beginning Farmer (TEB 1.104)
 - Research and Development Credit (TEB 2.27 / 1.86)
 - Employer Transit Pass Credit (TEB 2.28)
 - Housing Contribution Credit (TEB 1.97 / 2.32 / 12.09)
 - Telecommunications Equipment (TEB 4.21)
 - Solar Energy Systems (TEB 4.26)
 - Farm Machinery (TEB 4.39)
 - Building Materials for Residences of Disabled Veterans (TEB 4.54)
 - Construction Materials for Certain City Projects (TEB 4.73)

4. Future meeting topics

5. Adjourn

DOCUMENTS: Meeting documents may be found on the [Tax Expenditure Review Commission meeting webpage](#).

VIEW COMMISSION MEETING: Meetings may be viewed on the [LBO YouTube channel](#).

ACCESSIBILITY: To provide feedback on digital accessibility of meeting information, please submit comments through the MN Legislature Accessibility & Usability Comment Form. If you require an accommodation, please contact Kathryn.Ho@lbo.mn.gov or by leaving a message at 651-297-7146. To learn more about requesting an accommodation, please visit the [FAQs for Disability Access](#).

This meeting is being held in accordance with the June 2, 2022 LCC Memorandum from Speaker Melissa Hortman and President David Osmeck, Guidance for commission/council/etc. meetings during the 2022 interim.