

Tax Expenditure Review Commission

House Members

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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, Chair
Sen. Bill Weber

Executive Branch Member

Commissioner Paul Marquart

Thursday, January 25, 2024

2:00 p.m.

Hybrid meeting held in Capitol G-15 and remotely via Zoom
(livestreamed on the [LBO YouTube channel](#))

Agenda

1. **Welcome**
2. **Review and approve November 30, 2023, meeting minutes**
3. **Presentation of tax expenditure evaluation methods**
 - a. LBO presents on general process and outputs that result from tax expenditure evaluations
4. **Presentation and discussion of selected tax expenditures**
 - a. LBO presents on the following tax expenditures:
 - i. Marriage Credit – Minn. Stat. § 290.0675 (TEB 1.84)
 - ii. Employer Transit Pass Credit – Minn. Stat. § 290.06, subd. 28 (TEB 1.87 and 2.28)
 - iii. Solar Energy System Exemption – Minn. Stat. § 297A.67, subd. 29 (TEB 4.27)
 - iv. Credit for Small Brewers – Minn. Stat. § 297G.04, subd. 2 (TEB 7.07)
 - v. Open Space Property – Minn. Stat. § 273.112 (TEB 13.06)
 - vi. Data Center Equipment – Minn. Stat. § 297A.68, subd.42 (TEB 4.72)
 - b. Commission discusses and makes determination regarding evaluation of tax expenditures presented
5. **Future meeting topics**
6. **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 March 29, 2023, LCC Memorandum from President Bobbie Jo Champion and Speaker Melissa Hortman, Guidance for commission meetings during the 2023-2024 session.