Tax Expenditure Review Commission

Wednesday, November 5, 2025

12:00 p.m. – 1:30 p.m.

Hybrid meeting held in Capitol Room G3 and remotely via Zoom

Livestreamed on the LBO YouTube channel

Agenda

1. Welcome
2. Review and approve September 11, 2025, meeting minutes
3. Commission to discuss and determine *process for recommending whether the expenditure be continued, repealed, or modified* in accordance with Minnesota Statutes 2024, section 3.8855, subdivision 5(a)(9) as a follow-up from the 9/11/2025 commission meeting
4. LBO presentation on the **Marriage Penalty Credit Tax Expenditure Evaluation** (Income Tax)
5. LBO presentation on the **Solar Energy Systems/Wind Energy Conversion Systems Exemption Evaluation** (Sales and Use Tax)
6. Commission direction to staff (Legislative Budget Office)
7. Agenda items for next meeting
8. Other items as determined by the co-chairs
9. 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.

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