Tax Expenditure Review Commission

Wednesday, July 15, 2026

12:00 p.m. – 1:30 p.m.

Hybrid meeting held in Capitol Room 120 and remotely via Zoom

Livestreamed on MN House Public Info - HTV1

Agenda

1. Welcome

2. Review and approve June 17, 2026 meeting minutes

3. **Review tax expenditure member evaluations summary and vote** on the following tax expenditures to be continued, repealed, or modified in accordance with Minnesota Statutes 2025 section 3.8855, subdivision 5(a)(9), for tax expenditure evaluations presented on June 17, 2026:

    - 7.2.03 Small Winery Credit
    - 1.4.14 Interest on Contributions to a First Time Homebuyer Account
    - 1.3.05 Home Mortgage Interest Tax Deduction Expenditure

4. LBO Presentations of **Tax Expenditure Evaluation Reports**:

    - **Mortgage Registration Tax Expenditure Evaluations for Agricultural Loans and Gov't Housing and Deed Transfer Tax Expenditure Evaluations Report** (Mortgage Registry and Deed Transfer Taxes), Minnesota Statutes 2025, section 287.04, subdivision (6) and (9), and section 287.22, subdivision (7) through (12) and (14) (TEB 9.1.01, 9.1.02, 10.1.01-.06)
    - **Open Space Property Tax Expenditure Evaluation Report** (Property Tax), Minnesota Statutes 2025, section 273.112 (TEB 13.2.03)

5. **LBO Presentation of Initial Reviews and Proposed Objectives** for the following tax expenditures:

    - Green Acres Treatment of Agricultural Land, Minnesota Statutes 2025, section 273.111 (TEB 13.2.02)
    - Credit for K-12 Education Expenses (Minnesota Education Credit), Minnesota Statutes 2025, section 290.0674 (TEB 1.6.08)
    - K-12 Education Expenses Subtraction, Minnesota Statutes 2025, section 290.0132, subdivision 4 (TEB 1.4.01)

- Contributions to a Section 529 College Savings Plan Subtraction, Minnesota Statutes 2025, section 290.0132, subdivision 23 (TEB 1.4.12)
- Section 529 College Savings Plan Credit, Minnesota Statutes 2025, section 290.0684 and 290.06, subdivision 4 (TEB 1.6.21)
- AmeriCorps National Service Education Awards, Minnesota Statutes 2025, section 290.0132, subdivision 16 (TEB 1.4.11)
- Discharged Student Loan Debt Subtraction, Minnesota Statutes 2025, section 290.0132, subdivision. 24 (TEB 1.4.13)

6. Agenda items for next meeting

7. Other items as determined by the co-chairs

8. Adjourn

DOCUMENTS: Meeting documents may be found on the Tax Expenditure Review Commission meeting webpage.

VIEW COMMISSION MEETING: Meetings may be viewed on the MN House Public Info - HTV1.

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