Tax Expenditure Review Commission

Wednesday, September 23, 2026

12:00 p.m. – 1:30 p.m.

Hybrid meeting held in Capitol Room 120 and remotely via Zoom

Livestreamed on the MN House Public Info - HTV4

Agenda

1. Welcome

2. Review and approve August 19, 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 **Review tax expenditure member evaluations summary and vote** on the following tax expenditures to be continued, repealed, or modified in accordance with Minnesota Statutes 2025, section 3.8855, subdivision 5(a)(9), for tax expenditure evaluations presented on August 19, 2026:

    - TEB 13.2.03 Open Space Tax Expenditure
    - TEB 1.6.22 Beginning Farmer Management Credit Tax Expenditure
    - TEB 1.6.23 Credit for Sale of Agricultural Assets Tax Expenditure
    - Employer Transit Pass Credit Tax Expenditure Bundle:
        - TEB 1.6.04 Employer Transit Credit (Income Tax)
        - TEB 2.6.02 Employer Transit Credit (Corporate Tax)

4. **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)
    - Farm and Small Business Property (Subtraction), Minnesota Statutes 2025, section 291.005 and 291.03 (TEB 3.3.03)
    - Military Pension and Retirement Pay (Subtraction), Minnesota Statutes 2025, section 290.0132. subdivision 21 (TEB 1.4.08)
    - Credit for Past Military Service, I.R.C. section 21 and Minnesota Statutes 2025, section 290.067 (TEB 1.6.05)
    - 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 (Subtraction), 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)
- Consumer Purchases Made Out-of-State (Exemption), Minnesota Statutes 2025, section 297G.07, subdivision 2 (TEB 7.1.01)
- Home Production and Use (Exemption), Minnesota Statutes 2025, section 297G.07, subdivision 1(6) (TEB 7.1.02)
- Wine for Sacramental Purposes (Exemption), Minnesota Statutes 2025, section 297G.07, subdivision 1(7) and 340A.316 (TEB 7.1.05)
- Shipments of Wine for Personal Use (Exemption), Minnesota Statutes 2025, section 297G.07, subdivision 1(5) and 340A.417 (TEB 7.1.06)
- Essential Tangible Goods Sales Tax Exemptions Bundle, Minnesota Statutes 2025, section 297A.67, subdivisions 2, 7, 8, 10, 17, 27 and 297A.68, subdivision 10 (TEB 4.1.01-4.1.06, 4.1.08, and 4.1.09)
- Film Production Credit, Minnesota Statutes 2025, section 290.06 Subdivision 39, 297I.20 Subdivision 4 and 116U.27 (TEB 1.6.13, 2.6.05 and 12.4.02)

5. Agenda items for next meeting

6. Other items as determined by the co-chairs

7. 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 - HTV4.

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