Tax Expenditure Review Commission

Meeting Minutes

January 15, 2026
Hybrid Meeting – MN Capitol G23/Zoom

Co-Chair Greg Davids called the meeting of the Tax Expenditure Review Commission (TERC) to order at 12:00 PM.

Members Present:
Rep. Esther Agbaje (Co-Chair)
Rep. Greg Davids (Co-Chair)
Sen. Doron Clark (Vice Chair)
Sen. Mark Koran
Commissioner Paul Marquart
Rep. Kristin Robbins
Rep. Andy Smith
Sen. Bill Weber

Members Excused:
Sen. Matt Klein

A quorum was present.

Review and Approval of December 10, 2025, Meeting Minutes

The meeting minutes from December 10, 2025, were approved as presented.

Data Center Equipment Tax Expenditure Evaluation Report

Tommie Shepherd, Economist with the Carl Vinson Institute of Government at the University of Georgia, presented the Minnesota Data Center Equipment Exemption Tax Expenditure evaluation report. Commission questions and discussion followed.

Agenda Items for Next Meeting

Co-Chair Davids noted that the next TERC meeting would take place on Wednesday, January 28, from 12:00-1:30 PM and informed members that at that meeting the Commission will vote to continue, repeal, or modify the tax expenditures that have been presented at previous meetings. Co-Chair Davids reminded members to submit their evaluations for the previously presented tax expenditures prior to that meeting.

Adjournment

There being no further business, the meeting adjourned at 12:56 PM.