

Tax Expenditure Review Commission

Draft Meeting Minutes

October 11, 2022

Present:

Rep. Aisha Gomez
Rep. Greg Davids
Sen. Kari Dziedzic
Sen. Ann H. Rest
Sen. Tom Bakk
Sen. Bill Weber
Assistant Commissioner Jon Klockziem

Excused:

Rep. Jerry Hertaus
Rep. Jennifer Schultz
Rep. Paul Marquart, ex-officio
Sen. Carla J. Nelson, ex-officio

Chair. Aisha Gomez called the remote meeting of the Tax Expenditure Review Commission to order at 1:02 p.m. via Zoom. [The meeting was live streamed to the public via YouTube.](#)

A quorum was present.

Review and approve August 11, 2022 meeting minutes

Sen. Dziedzic moved to approve the minutes from August 11, 2022. THE MOTION PREVAILED.

Presentation: Proposed tax expenditure objectives

Ms. Kristi Schroedl, LBO Deputy Director, introduced the work performed by the Legislative Budget Office (LBO) to document the objectives of the following tax expenditures from the Department of Revenue's Tax Expenditure Budget (TEB).

- Working Family Credit (TEB 1.90)
- Beginning Farmer Management Credit (TEB 1.103)
- Credit for Sale of Agricultural Assets to a Beginning Farmer (TEB 1.104)
- Research and Development Credit (TEB 2.27 / 1.86)
- Employer Transit Pass Credit (TEB 2.28)
- Housing Contribution Credit (TEB 1.97 / 2.32 / 12.09)
- Telecommunications Equipment (TEB 4.21)
- Solar Energy Systems (TEB 4.26)
- Farm Machinery (TEB 4.39)
- Building Materials for Residences of Disabled Veterans (TEB 4.54)

- Construction Materials for Certain City Projects (TEB 4.73)

Mr. Carlos Güereca, LBO Lead Budget Analyst, and LBO Budget Analysts Ms. Xunxuan Weerts, Mr. Joel Enders, and Ms. Laura Cecko introduced each expenditure and summarized the work to prepare the objective. Mr. Güereca also discussed key dates leading up to the commission's first report due to the Legislature December 15, 2022.

The commission discussed whether a vote to approve the contents of the report will be required. Ms. Nora Pollack, Senate Counsel, and Mr. Sean Williams, House Legislative Analyst, discussed the statutes concerning the Tax Expenditure Review Commission. It is left up to the commission to set the policies and procedures for the commission. The statute stipulates the report is submitted to the Legislature by the Commission.

Future meeting topics

Discussion will continue to determine the commission's process of preparing the required report.

Adjournment

The meeting adjourned at 2:03 p.m.