

Tax Expenditure Review Commission

House Members

Rep. Esther Agbaje, Vice Chair
Rep. Greg Davids
Rep. Steve Elkins
Rep. Aisha Gomez, ex-officio
Rep. Jim Joy

Senate Members

Sen. Steve Drazkowski
Sen. Matt Klein
Sen. Ann Rest, Chair
Sen. Bill Weber

Executive Branch Member

Commissioner Paul Marquart

Friday, March 15, 2024

4:00 p.m.

Hybrid meeting held in Capitol G-15 and remotely via Zoom
(livestreamed on the [LBO YouTube channel](#))

Agenda

1. **Welcome**
2. **Review and approve January 25, 2024, meeting minutes**
3. **Presentation and discussion of selected tax expenditures**
 - a. LBO presents initial reviews for the following tax expenditures:
 - i. Open Space Property – Minn. Stat. § 273.112 (TEB 13.06)
 - ii. Data Center Equipment – Minn. Stat. § 297A.68, subd.42 (TEB 4.72)
 - iii. Wind Energy Conversion Systems Exemption – Minn. Stat. § 297A.68, subd. 12 (TEB 4.26)
 - iv. Microdistillery Credit – Minn. Stat. § 297G.03, subd. 5 (TEB 7.08)
 - v. Small Winery Credit – Minn. Stat. § 297G.03, subd. 6 (TEB 7.09)
 - b. Commission discusses and makes determination regarding evaluation of tax expenditures presented
 - c. Motion to adopt recommendations and to proceed with tax expenditure evaluations
4. **Future meeting topics**
5. **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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This meeting is being held in accordance with the March 29, 2023, LCC Memorandum from President Bobbie Joe Champion and Speaker Melissa Hortman, Guidance for commission meetings during the 2023-2024 session.