

# Minnesota Template for Evaluating Tax Expenditures

Name of Expenditure:

Year of Adoption:

Estimate of Annual Revenue Lost:

Sunset Date:

Tax Type:

- |  |   |
|--|---|
| <input type="checkbox"/> Individual Income Tax     | <input type="checkbox"/> Mortgage Registry Tax          |
| <input type="checkbox"/> Corporate Franchise Tax   | <input type="checkbox"/> Deed Transfer Tax              |
| <input type="checkbox"/> Estate Tax                | <input type="checkbox"/> Lawful Gambling Tax            |
| <input type="checkbox"/> General Sales and Use Tax | <input type="checkbox"/> Insurance Premiums Tax         |
| <input type="checkbox"/> Motor Vehicle Sales Tax   | <input type="checkbox"/> Property Tax                   |
| <input type="checkbox"/> Highway Fuels Excise Tax  | <input type="checkbox"/> Motor Vehicle Registration Tax |
| <input type="checkbox"/> Alcoholic Beverage Tax    | <input type="checkbox"/> Aircraft Registry Tax          |
| <input type="checkbox"/> Cigarette and Tobacco Tax | <input type="checkbox"/> Cannabis Gross Receipts Tax    |

This expenditure is the result of state conformity to the Federal Code:

- ☐ Yes  
☐ No

Objective of Expenditure

Commission Approved Objective:

Business (check all that apply):

- ☐ Job Creation & Maintenance  
☐ Investment  
☐ Competitiveness/Strategic  
☐ Health/Environmental/Social Justice  
☐ Other

Individual (check all that apply):

- ☐ Relief of Poverty  
☐ Progressivity/Assistance to Low Earners  
☐ Access to Opportunity  
☐ Health/Environment/Social Justice  
☐ Other

## Measurement and Effectiveness Ratings

Which best reflects your opinion on each statement?

Statement	Strongly Disagree	Somewhat Disagree	Somewhat Agree	Strongly Agree
We can measure the overall benefit towards achieving the objective(s).	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
The expenditure's benefit justifies its fiscal cost.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
The expenditure is claimed by its intended beneficiaries.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
The expenditure is claimed by a broad group of taxpayers.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
The expenditure amount claimed per taxpayer is meaningful as an incentive/benefit.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
The expenditure is relevant today.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Business Only:</b> The expenditure is primarily beneficial to smaller businesses.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Individuals Only:</b> The expenditure is primarily beneficial to lower income taxpayers.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

This tax expenditure is flagged for legislative review:

- ☐ Continue
- ☐ Repeal
- ☐ Modify

Please provide comments below explaining strongly disagree/somewhat disagree ratings and other considerations to be highlighted, including policy proposals and further details to support your legislative review response above.

Comments:

Name of Commission Member: