

Tax Expenditure Review Commission

Wednesday, December 10, 2025

12:00 p.m. – 1:30 p.m.

Hybrid meeting held in Capitol Room G3 and remotely via Zoom

Livestreamed on the [LBO YouTube channel](#)

Agenda

1. Welcome
2. Review and approve November 5, 2025, meeting minutes
3. Review tax expenditure evaluation fillable tax expenditure evaluation form and proposed procedures for completing the form as a follow up to previous TERC discussions. The Commission will vote to approve the form and procedures to *recommend whether the expenditure be continued, repealed, or modified* in accordance with Minnesota Statutes 2024, section 3.8855, subdivision 5(a)(9).
4. LBO presentation on the **Credit for Small Brewers, Small Wineries, and Microdistilleries Tax Expenditures Evaluation Report** (Alcoholic Beverage Taxes)
5. LBO presentation on the **Lawful Gambling Tax Expenditures Evaluation Report** (Lawful Gambling Taxes)
6. LBO presentation on the **Residential Heating Fuels, Residential Water Services, and Sewer Services Tax Expenditures Evaluation Report** (Sales and Use Tax)
7. Commission direction to staff (Legislative Budget Office)
8. Agenda items for next meeting
9. Other items as determined by the co-chairs
10. 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](#).

INTERPRETATION SERVICES, ACCESSIBILITY AND ACCOMODATION REQUESTS:

If you require interpretation services, accessibility or an accommodation, please contact the LCC Accessibility Coordinator at accessibility.coordinator@lcc.mn.gov or 651-296-6035. To learn more about requesting an accommodation, please visit the [FAQs for Disability Access](#).