

# Tax Expenditure Review Commission

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Wednesday, January 28, 2026

12:00 p.m. – 1:30 p.m.

Hybrid meeting held in Capitol Room 123 and remotely via Zoom

Livestreamed on the [LBO YouTube channel](#)

## Agenda

1. Welcome
2. Review and approve January 15, 2026, meeting minutes
3. LBO review of Draft Annual TERC Report (due February 16, 2026)
4. Review tax expenditure member summary evaluations and vote on the following tax expenditures to be continued, repealed, or modified in accordance with Minnesota Statutes 2025, section 3.8855, subdivision 5(a)(9), for tax expenditure evaluations presented on 11/5/2025
  - I. 1.6.01 Marriage Credit Tax Expenditure
  - II. 4.1.26 Wind Energy Conversion Systems Tax Expenditure
  - III. 4.1.27 Solar Energy Systems Tax Expenditure
5. Commission direction to staff (Legislative Budget Office)
6. Agenda items for next meeting
7. Other items as determined by the co-chairs
8. Adjourn

*Persons interested in testifying on an agenda item must contact Amanda Schnabel by 4:30p.m. on Tuesday, January 27, at [amanda.schnabel@lbo.mn.gov](mailto:amanda.schnabel@lbo.mn.gov) or (651) 297-7146.*

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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