Tax Expenditure Review Commission Member Evaluation Survey: TEB 10.1.06 Decree of Marriage Dissolution

Tax Expenditure Facts

Year of Adoption: 1997
Statute: Minnesota Statutes, Section 287.22(14)
Tax Type: Deed Transfer Tax
Provision Type: Exemption
Latest Fiscal Impact Estimate: $400,000 – Fiscal Year 2027
Latest Claims Estimate: Direct measure of this estimate is not currently available
Sunset Date: None

This expenditure is the result of state conformity to the Federal Code: No

Commission Approved Objective:

The objective of the Decree of Marriage Dissolution Deed Tax Expenditure is to define the tax base for the application of the deed transfer tax and lessen the financial burden on individuals undergoing divorce proceedings.

Member Responses

Business (check all that apply):

	Choice Count
Job Creation & Maintenance	0
Investment	0
Competitiveness/Strategic	0
Health/Environmental/Social Justice	1
Other	3

Individual (check all that apply):

	Choice Count
Relief of Poverty	0
Progressivity/Assistance to Low Earners	0
Access to Opportunity	2
Health/Environment/Social Justice	0
Other	3

This tax expenditure is flagged for legislative review:

	Continue	Repeal	Modify	Total
Choice Count	5	0	1	6

Measurement and Effectiveness Ratings Summary:

	Strongly disagree	Somewhat disagree	Neither agree nor disagree	Somewhat agree	Strongly agree	Total
We can measure the overall benefit towards achieving the objective(s).	0	0	0	2	3	5
The expenditure's benefit justifies its fiscal cost.	0	0	0	3	2	5
The expenditure is claimed by its intended beneficiaries.	0	0	0	2	3	5
The expenditure is claimed by a broad group of taxpayers.	1	1	1	1	1	5
The expenditure amount claimed per taxpayer is meaningful as an incentive/benefit.	0	1	2	1	1	5
The expenditure is relevant today.	0	0	2	0	3	5
The expenditure is primarily beneficial to smaller businesses.	3	0	2	0	0	5
The expenditure is primarily beneficial to lower income taxpayers.	1	0	3	1	0	5

Member Comments

These tax expenditures appear to be working to make administration of certain deed and land transfers simpler. If this is the case, it is likely that they can continue.