

TAX COMMITTEE

**MINUTES**

Representative Paul Marquart, Chair of the Committee, called the virtual Tax Committee meeting to order at 10:30 A.M. on Friday, April 1, 2022, pursuant to House rule 10.01. The meeting is being broadcast via Zoom and House Public Information Services.

The Committee Legislative Assistant noted the roll.

Members present:

MARQUART, Paul CHAIR  
LISLEGARD, Dave VC  
DAVIDS, Greg Lead  
AGBAJE, Esther  
CARLSON, Andrew  
DETTMER, Bob  
GAROFALO, Pat  
GOMEZ, Aisha  
HER, Kaohly  
HERTAUS, Jerry  
HOWARD, Michael  
MCDONALD, Joe  
MILLER, Tim  
MORAN, Rena  
ROBBINS, Kristin  
SANDELL, Steve  
SCHULTZ, Jennifer  
STEPHENSON, Zack  
SWEDZINSKI, Chris  
YOUAKIM, Cheryl

Members excused:

MORTENSON, Erik

A quorum was present.

Representative Youakim moved the approval of the March 31, 2022 minutes. THE MOTION PREVAILED.

HF 4305 (Long) Solar energy production tax exemption created.

Representative Youakim moved that HF 4305 be laid over for possible inclusion in the Tax Omnibus Bill.

Representative Youakim moved the H4305A2 amendment. THE AMENDMENT WAS ADOPTED.

Representative Long presented HF 4305, as amended.

Providing testimony:

Logan O'Grady, Executive Director, MnSEIA  
Daniel Wellingham, Tax Counsel, Renewable Energy Alternatives  
David Shaffer, Director of Policy & Government Affairs, Novel Energy Solutions

Representative Garofalo moved the H4305A3 amendment. THE AMENDMENT WAS NOT ADOPTED.

Chair Marquart laid over HF4305, as amended, for possible inclusion in the Tax Omnibus Bill.

HF 4640 (Huot) State Agricultural Society; temporary suspension of sales and use tax remittance requirements for state fair sales.

Representative Her moved that HF 4640 be laid over for possible inclusion in the Tax Omnibus Bill.

Representative Huot presented HF 4640.

Providing testimony:

Jerry Hammer, General Manager of the State Fair

Chair Marquart laid over HF 4640 for possible inclusion in the Tax Omnibus Bill.

HF 4590 (Lislegard) Film production tax credit modified.

Representative Lislegard moved that HF4590 be laid over for possible inclusion in the Tax Omnibus Bill.

Representative Lislegard presented HF 4590.

Providing testimony:

Melodie Bahan, Executive Director of Minnesota Film and TV,

Chair Marquart laid over HF 4590 for possible inclusion in the Tax Omnibus Bill.

HF4591 (Lislegard) Cooperative utility distribution line appurtenance and attachment definition modified.

Representative Lislegard moved that HF 4591 be laid over for possible inclusion in the Tax Omnibus Bill.

Representative Lislegard moved the H4591A1 amendment. THE AMENDMENT WAS ADOPTED.

Representative Lislegard presented HF 4591, as amended.

Providing testimony:

Robin Doege, CEO, Stearns Electric Association  
Mike Henke, President and CEO of Peoples Energy Cooperative

Chair Marquart laid over HF 4591, as amended, for possible inclusion in the Tax Omnibus Bill.

Representative Youakim assumed the gavel at 11:13 A.M.

HF4678 (Marquart) Minnesota State High School League tickets and admission exemption extended.

Representative Marquart moved that HF 4678 be laid over for possible inclusion in the Tax Omnibus Bill.

Representative Marquart presented HF 4678.

Chair Youakim laid over HF 4678 for possible inclusion in the Tax Omnibus Bill.

Chair Marquart assumed the gavel at 11:16 A.M.

HF 4446 (Schultz) Workforce incentive fund grant created, workforce incentive grant designated as subtraction, and workforce incentive grant payment categorized as nonincome

Representative Schultz moved that HF 4446 be laid over for possible inclusion in the Tax Omnibus Bill.

Representative Schultz presented HF 4446.

Providing testimony:

Kristy Graume, Minnesota Department of Humans Services  
Maren Hulden, Legal Aid

Chair Marquart laid over HF 4446 for possible inclusion in the Tax Omnibus Bill.

HF 4318 (Agbaje) Single-member LLCs allowed to claim income tax credit for income tax paid to other states, and trade or business property sale exemption modified.

Representative Agbaje moved that HF 4318 be laid over for possible inclusion in the Tax Omnibus Bill.

Representative Agbaje presented HF 4318.

Providing testimony:

Dan Kidney, Wipfli

Chair Marquart laid over HF 4318 for possible inclusion in the Tax Omnibus Bill.

HF 4689 (Agbaje) COVID-19; income tax subtractions for business assistance provided, local government grants provided, report required, and money appropriated.

Representative Agbaje moved that HF 4689 be laid over for possible inclusion in the Tax Omnibus Bill.

Representative Agbaje moved the H4689A1 amendment. THE AMENDMENT WAS ADOPTED.

Representative Agbaje presented HF 4689, as amended.

Providing testimony:

Kristel Porter, MN Renewable Now

KB Brown, Wolfpack Promotionals LLC  
Tabota Seyon, InfusedLife Plant Based Emporium

Chair Marquart laid over HF 4689, as amended, for possible inclusion in the Tax Omnibus Bill.

HF 3588 (Vang) Affordable housing market value exclusion established.

Representative Moran moved that HF 3588 be laid over for possible inclusion in the Tax Omnibus Bill.

Representative Moran moved the H3588A5 amendment. THE AMENDMENT WAS ADOPTED.

Representative Vang presented HF 3588, as amended.

Providing testimony:

Kelly Doran, Doran Companies  
Matt Massman, MICA

Chair Marquart laid over HF 3588, as amended, for possible inclusion in the Tax Omnibus Bill.

The meeting was adjourned at 12:24 P.M.

Representative Paul Marquart, Chair

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Urszula Gryska,

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Committee Legislative Assistant