

Taxes Committee

MINUTES

Representative Davids, Chair of the Taxes Committee, called the meeting to order at 10:15 AM on March 11, 2026, in Room 120 of the State Capitol Building. A quorum was present.

The Committee Legislative Assistant noted the roll.

Members present:

DAVIDS, Greg, GOP Chair
GOMEZ, Aisha, DFL Chair
JOY, Jim, GOP Vice Chair
NORRIS, Matt, DFL Vice Chair
AGBAJE, Esther
ANDERSON, Patti
ELKINS, Steve
FREIBERG, Mike
HARDER, Bobbie
HOLLINS, Athena
HOWARD, Michael
HUOT, John
JOHNSON, Wayne
KOZLOWSKI, Liish
LEE, Liz
NORRIS, Matt
ROACH, Drew
ROBBINS, Kristin
SCHWARTZ, Erica
SMITH, Andy
SWEDZINSKI, Chris
WARWAS, Cal
WIENER, Mike
WITTE, Jeff
YOUAKIM, Cheryl

Representative Lee moved the minutes from March 10, 2026 be approved. **THE MOTION PREVAILED.**

HF3127(Davids) Expiration of the pass-through entity tax modified.

Chair Davids moved HF3127, as amended on March 3, 2026, be placed on the General Register.

Chair Davids renewed the motion that HF3127, as amended, be placed on the General Register.

THE MOTION DID NOT PREVAIL.

Chair Davids moved to reconsider and asked for a division. On a vote of 9 AYES and 12 NAYS **THE MOTION DID NOT PREVAIL.**

Chair Davids laid over HF3127, as amended.

Chair Davids moved HF3127, as amended, before the Committee.

Representative Freiberg moved to recess. **THE MOTION PREVAILED.**

The committee went into recess at 10:31AM.

The committee reconvened at 10:41AM.

Chair Davids moved HF3127, as amended, before the Committee.

Representative Joy moved that HF3127, as amended, be placed on the General Register and requested a roll call vote. The results were as follows:

AYES:

DAVIDS, Greg
ANDERSON, Patti
HARDER, Bobbie
JOHNSON, Wayne
JOY, Jim
ROACH, Drew
ROBBINS, Kristen
SCHWARTZ, Erica
SWEDZINSKI, Chris
WARWAS, Cal
WIENER, Mike
WITTE, Jeff

NAYS:

GOMEZ, Aisha
AGBAGE, Esther
ELKINS, Steve
FREIBERG, Mike
HOLLINS, Athena
HOWARD, Michael
HUOT, John
KOZLOWSKI, Liish
LEE, Liz
NORRIS, Matt
SMITH, Andy
YOUAKIM, Cheryl

On a vote of 12 Ayes and 12 Nays, **THE MOTION DID NOT PREVAIL.**

Chair Davids laid over HF3127 as amended.

HF3814(Anderson, P.E.) Individual income and corporate franchise taxes; federal changes to section 179 expensing conformed.

Representative Anderson moved HF3814 before the Committee.

Chair Davids laid over HF3814 for possible inclusion in the Tax Omnibus Bill.

HF3815(Anderson, P.E.) Individual income and corporate franchise taxes; federal changes to the deduction for business interest conformed.

Representative Anderson moved HF3815 before the Committee.

Chair Davids laid over HF3815 for possible inclusion in the Tax Omnibus Bill.

HF3817(Anderson, P.E.) Individual income and corporate franchise taxes; federal changes to bonus depreciation conformed.

Representative Anderson moved HF3817 before the Committee.

Testifying:

Brian Cook, Director of Taxes, Fiscal Policy, and Elections, Minnesota Chamber of Commerce

Jon Boesche, State Director, NFIB

Dalton Danielson, Fiscal Policy Director, Minnesota Business Partnership

Chair Davids laid over HF3817 for possible inclusion in the Tax Omnibus Bill.

HF3816(Witte) Individual income and corporate franchise taxes; federal changes to expensing research expenditures conformed.

Representative Witte moved HF3816 before the committee.

Testifying:

Alex Marcus, President Dahmes Stainless, Inc.

Brian Cook, Director of Taxes, Fiscal Policy, and Elections, Minnesota Chamber of Commerce

Jon Boesche, State Director, NFIB

Dalton Danielson, Fiscal Policy Director, Minnesota Business Partnership

Chris Powers, CPA, Minnesota Society of CPAs

Chair Davids laid over HF3816 for possible inclusion in the Tax Omnibus Bill.

The meeting was adjourned at 11:45AM.

Representative Greg Davids, Chair

Jennifer Goblirsch, Committee Legislative Assistant