

**TAXES COMMITTEE MINUTES**

Representative Aisha Gomez, Chair of the Committee on Taxes, called the meeting to order at 1:05 PM on March 7, 2024 in Room 5 of the State Office Building.

The Committee Legislative Assistant noted the roll.

**Members present:**

GOMEZ, Aisha, Chair  
NORRIS, Matt, Vice Chair  
DAVIDS, Greg, Minority Lead  
AGBAJE, Esther  
ELKINS, Steve  
HOWARD, Michael  
JOY, Jim  
KOZNICK, Jon  
LEE, Liz  
LISLEGARD, Dave  
OLSON, Bjorn  
OLSON, Liz  
PINTO, Dave  
ROBBINS, Kristin  
SWEDZINSKI, Chris  
WITTE, Jeff  
WIENER, Mike  
YOUAKIM, Cheryl

**Members excused:**

ANDERSON, Patti  
BRAND, Jeff  
SMITH, Andy

A quorum was present.

Vice Chair Norris moved that the minutes from March 6, 2024 be adopted. THE MOTION PREVAILED.

HF3769 (Lislegard) A bill for an act relating to taxation; corporate franchise; modifying the effective date of a reduction in the limitation on the deductibility of net operating losses; amending Laws 2023, chapter 64, article 1, section 44.

Representative Lislegard moved that HF3769 be referred to the Committee on Ways and Means.

Representative Lislegard presented HF3769.

Representative Lislegard renewed the motion that HF3769 be referred to the Committee on Ways and Means. THE MOTION PREVAILED.

HF4449 (Youakim) A bill for an act relating to taxation; sales and use; removing the exemption for detachable units separately sold for landscaping equipment; removing land clearing services

from the definition of sale and purchase; modifying the exemption for materials consumed in agricultural production; amending Minnesota Statutes 2022, sections 297A.68, subdivision 3; 297A.69, subdivision 2; Minnesota Statutes 2023 Supplement, section 297A.61, subdivision 3; repealing Minnesota Statutes 2022, section 297A.68, subdivision 40.

Representative Youakim moved that HF4449 be laid over for possible inclusion in the Omnibus Taxes bill.

Representative Youakim presented HF4449.

Testifying on HF4449:

- Matt Kuha, Director of Business Development, Irrigation by Design
- Scott Frampton, President, Landscape Renovations

Representative Youakim renewed the motion that HF4449 be laid over for possible inclusion in the Omnibus Taxes bill. The bill was laid over.

HF4463 (Tabke) A bill for an act to taxation; individual income and corporate franchise; modifying the Minnesota housing tax credit; amending Minnesota Statutes 2022, section 290.0683, subdivision 3.

Chair Gomez moved that HF4463 be laid over for possible inclusion in the Taxes Omnibus bill.

Representative Tabke presented HF4463.

Testifying on HF4463:

- Mary Tingerthal, former Commissioner, Minnesota Housing Finance Agency
- Libby Murphy, Director of Policy, Minnesota Housing Partnership

Chair Gomez renewed the motion that HF4463 be laid over for possible inclusion in the Taxes Omnibus bill. The bill was laid over.

HF4302 (Gomez) A bill for an act relating to taxation; making various policy and technical changes to individual income and corporate franchise taxes, sales and use taxes, property taxes and local government aids, and other miscellaneous taxes and tax-related provisions; amending Minnesota Statutes 2022, sections 116U.27, subdivision 2; 270C.445, subdivision 6; 273.13, subdivision 22; 289A.12, subdivision 18; 297A.66, subdivision 3, by adding a subdivision; 297I.20, subdivision 4; 375.192, subdivision 2; Minnesota Statutes 2023 Supplement, sections 290.01, subdivision 19; 290.0132, subdivisions 26, 34; 290.0134, subdivision 20; 290.0693, subdivisions 1, 6, 8; 290.0695, subdivision 2; 297E.06, subdivision 4; 477A.35, subdivision 6; Laws 2023, chapter 1, sections 22; 28.

Chair Gomez moved that HF4302 be laid over for possible inclusion in the Taxes Omnibus bill.

Chair Gomez presented HF4302.

Testifying on HF4302:

- Joanna Bayers, Legislative Director, Minnesota Department of Revenue
- Margaret Reisdorf, Attorney, Minnesota Department of Revenue
- Kenzie Gerber Lord, Attorney, Minnesota Department of Revenue
- Peter Hendricks, Attorney, Minnesota Department of Revenue
- Jim Jordan, Attorney, Minnesota Department of Revenue

Chair Gomez renewed the motion that HF4302 be laid over for possible inclusion in the Taxes Omnibus bill. The bill was laid over.

The meeting adjourned at 2:12 PM.

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Representative Aisha Gomez, Chair

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Lauren Sabes, Committee Legislative Assistant