



May 4, 2023

Chair Ann Rest  
Minnesota Senate Taxes Committee  
328 Capitol  
St. Paul, MN 55155

Chair Aisha Gomez  
Minnesota House Taxes Committee  
453 State Office Building  
Saint Paul, MN 55155

Dear Chair Rest, Chair Gomez, and Members of the Conference Committee on Taxes:

On behalf of the Minneapolis Regional Chamber, I write today to urge support for the strongest possible Child Tax Credit in the final tax agreement.

The Minneapolis Regional Chamber represents over 1,600 businesses of all sizes across the Twin Cities Region. When we poll our members on the top issues facing their business, access to affordable childcare consistently ranks in the top five. We know that reliable, affordable child care options are an impetus for parents to enter the workforce, particularly parents of color and those living in rural communities. According to a recent report by the Itasca Group, 75% of mothers in the Twin Cities region are in the workforce. The report also highlighted how Minnesota has some of the highest childcare costs in the nation due to the quality of care provided. We know that paying providers fair and livable wages and providing career advancement opportunities significantly supports their retention, encouraging the expansion of childcare facilities for more care options. We also know that early care and learning opportunities are essential to a child's successful socio-emotional and cognitive development.

Properly funding Minnesota's child care systems is imperative to the future of our state and the Child Care Tax Credit is a key piece of the puzzle. We need to make significant, consistent, and bold investments now. By doing so, we can move one step closer to building a more affordable and stable child care system – one that every Minnesotan deserves.

Sincerely,

A handwritten signature in black ink, appearing to read 'Jonathan Weinhagen', written in a cursive style.

Jonathan Weinhagen  
President & CEO  
Minneapolis Regional Chamber

**100%**

100% Campaign  
705 Raymond Ave. - Suite 100  
Saint Paul, MN 55114  
[www.100percentmn.org](http://www.100percentmn.org)

May 2, 2023,

Chair Gomez, Chair Lislegard, Chair Rest,

We are writing to express our priorities for the Taxes conference committee bill.

Minnesota is transitioning to a cleaner and more equitable economy. This means working together to meet twin goals: a) cutting greenhouse gas emissions in half by 2030 and reaching net-zero by 2050 and b) ensuring this transition benefits everyone, reducing racial, gender, and economic disparities.

To achieve these twin goals, **we need a strong, stable, and progressive state tax code.** To achieve this, we urge the following four things.

**First, we support raising revenue.** We recommend adoption of a **Fifth Tier for individual income taxes.** We recommend adding an individual income tax tier, at a 10.85% rate, for families with incomes above \$1,000,000 (or \$600,000 for single filers).

We appreciate that both bills **close corporate tax loopholes through the worldwide combined reporting** of taxable corporate profits. Please pass this long overdue improvement. To invest in the schools, transportation, care, and climate solutions we need, we ought to ask millionaires and multinational corporations to pay their fair share.

**Second, we support the full dedication of revenues raised by the Solid Waste Management Tax (SWMT) to the SCORE program.** We recommend increasing the dedication of SWMT revenues from 70% (or \$33,760,000, whichever is greater) to 100% by fiscal year 2026.

**Third, we recommend that permanent tax cuts be progressive.** Permanent and regressive tax cuts for high-income Minnesotans, such as the high end of a Social Security income tax cut, should be minimized. Our preference is that individual income tax credits be targeted to Minnesota's working families. Good examples of these are the **Renters Credit** and new or improved versions of the **Working Family Credit**, the **Child Tax Credit**, and the **Child & Dependent Care Credit.**

Please limit the full benefit of the Social Security tax cut to families making \$100,000 or less per year (and phase it out for families earning above \$100,000 per year). Please limit one-time refundable tax cuts to families with an adjusted gross income of less than \$150,000 per year in 2021.

**Fourth, we strongly recommend the inclusion of these three tax credits and one authorization.**

- **Regional Transit Bonding Authority Increase:** Minnesotans need more options for staying connected. A reliable, affordable, and welcoming transit system is one of the options we need as we transition to a clean energy future. Senate File 3233 (Dibble) would increase the bonding

authority of the seven metropolitan counties so they can better finance this vital service, should they decide to.

- **Energy Storage System Tax Exemption:** HF 178 (Stephenson) / SF 369 (Hoffman) would, upon request, exempt owners of energy storage systems from personal property taxes, provide a refund to the owner for taxes payable in 2022 and 2023, and reimburses counties for their lost revenue. Please include this forward-looking improvement; it will support our transition to a clean energy economy.
- **Beginning Farmer Tax Credit:** HF 2277 (Vang) / SF 1879 (Putnam) would lift the amount that an owner of an agricultural asset may deduct if they are selling to a beginning farmer. We recommend investing \$15.5m in FY 24-25 and \$19.9m in FY 26-27 to help more farmers get a good start.
- **Attachments & Appurtenances:** HF 1171 (Brand) / SF 1242 (Putnam) would confirm the longstanding property tax exemption of cooperative association-owned meters and street lighting equipment that are attached to the cooperative's distribution system in unincorporated areas. Please include this clarification.

Finally, we applaud the inclusion of these four tax credits.

- **Electric Generation Transition Aid:** HF 1427 (Hill) / SF 1172 (Mathews) would create an electric generation transition aid program for counties, cities, townships, and school districts. The aid is designed to replace for up to twenty years any property tax base that these communities lose as electric generation facilities retire. The bill's investment of \$2,120,000 in FY 24-25 and \$4,850,000 in FY 26-27 is critical. It's imperative that we support the communities who are essential partners in our transition to clean energy.
- **Recovery of Natural Gas Fees:** HF 1746 (Agbaje) / SF 1413 (Rest) would provide residential customers of natural gas utilities a way to recover fees they paid related to Winter Storm Uri price gouging during 2021. Thank you for including this provision.
- **Individual Tax Identification Numbers (ITIN):** We strongly support including ITIN filers in the administration of the Working Family Credit, HF 1400 (Lee, K.), and the Homestead Credit, SF 174 (Oumou Verbeten).

Thank you for all your work creating a better Minnesota,

*Aurora Vautrin*

Aurora Vautrin  
Legislative Director  
100% Campaign  
705 Raymond Ave. - Suite 100  
Saint Paul, MN 55114



## CITY OF BRECKENRIDGE

420 NEBRASKA AVENUE  
BRECKENRIDGE, MINNESOTA 56520  
TELEPHONE (218) 643-1431  
FAX (218) 643-1173



To: Senators and House Representatives

Fr: Lori Conway, City Administrator

Da: May 3, 2023

Re: LGA Formula Proposal

I am corresponding regarding a critically important omnibus tax bill HF1938. I feel that this requested amount of \$100 million from the \$17 billion surplus would benefit our state and the many cities that desperately need this inflationary increase.

Of course, I am speaking on behalf of Breckenridge today, a community with a population of 3,439. The impact this extra funding would provide is great. This appropriation would help to make up for the lack of LGA inflation over time and to lessen the tax burden we place on our citizens. Breckenridge has a population of elderly adults and many blue-collar laborers. Our community is counting on the Senate and House to work together to consider the needs of Breckenridge and other cities that face inflation burdens.

All funds we would receive will be used to cover the inadequate pay we provide to mainly two classifications of positions. Our Electrical Journeyman and our Police force. These positions are very hard to fill, and we are lucky if we receive an applicant. With well over 300 open positions for police personnel alone in the state, we are in competition with larger communities that can offer more pay and that of our neighboring town, Wahpeton, ND. Having additional funds will help provide a fair market analysis to retain the staff we have and capture future employees.

But more so, Breckenridge is suffering greatly with the stress of trying to repair our infrastructure. We have approximately 14 miles of streets of which 7 miles are in dire need of full replacement and approximately another 4 to 5 miles that are in need of mill and overlay. Last year we had great visions of repairing a few blocks which were in part damaged by putting up our flood levies to protect our city. However, when the estimates came in, we would have only been able to repair a few blocks at best, and still would come up short of funds. A couple of years ago the same materials and labor would have yielded us a much larger area to repair. The inflation in this country has created such a huge impact on our daily survival and movement within our own community.

Breckenridge could face other concerns as well, such as unfunded mandates known as paid family medical leave and the impact that could bring to our already strapped wages/benefits fund.

We cannot go to our community for every financial need we have or soon Breckenridge will no longer exist, our citizens will jump the river and move into North Dakota or simply move on as our tax burden rate would be too high to reside here.

I humbly ask that you please support HB1938 and recognize the need for a fair inflation increase through the LGA.

Respectfully submitted – thank you.



Phone: 952.939.0396

Fax: 952.939.9266

stdavidscenter.org

May 4, 2023

Chair Ann Rest  
Minnesota Senate Taxes Committee  
328 Capitol  
St. Paul, MN 55155

Chair Aisha Gomez  
Minnesota House Taxes Committee  
453 State Office Building  
Saint Paul, MN 55155

Dear Chair Rest, Chair Gomez and Members of the Conference Committee on Taxes:

St. David's Center Healthy Families American program is writing to urge support for the strongest possible Child Tax Credit in the final tax agreement.

The Healthy Families Program is an accredited home visiting model for pregnant and parenting individuals with children up to 4 years in age. We have been providing in-home emotional support, developmental guidance, parent-child relationship support and connection to community resources for over 20 years using this model. This model works to prevent abuse, neglect and involvement in the Child Protection system, by supporting, partnering with and working on skills that impact not only the parent but the child, as well. It is a model that impacts two generations at one time.

We engage with families either prenatally or during the first 3 months of a child's life, which means that we encounter families during a time when they will have to take time off of work for maternity/family leave. There is so much stress in our families about how they will afford to live during a time when they cannot work, and the vast majority of this time is unpaid. Many families return to work sooner than they want to leave their baby or sooner than their bodies are ready because they are desperate for income to continue paying rent, put food on the table or buy formula for their baby.

A \$1000 child tax credit would mean that these families would not have to feel that stress. And we know from research that less stress and separation in a family will mean better outcomes for the baby. They will be able to experience a parent that is calm, present, and able to meet their needs-- impacting their attachment relationship with that parent and their health and relational outcomes throughout their lives.

When the families in our program received the federal child tax credit, our home visitors heard time and time again about families using it to pay rent, pay for food, pay for bills, or using it to get by during a time when their work had been shut down. Families need this money AND the flexibility to use it in the way that they see fit for their own families.

Sincerely,

Kimberly Gascoigne, LICSW

Healthy Families home visitor/supervisor

May 4, 2023



Dear Chair Gomez and Chair Rest,

On behalf of the Homes for All coalition, we want to share our coalition's positions on the housing provisions included in the Senate and House Taxes bills. Homes for All represents over 270 organizations across the state that advocate for safe, accessible, stable, and affordable housing across the housing continuum, from services for people experiencing homelessness, to permanent supportive housing, to affordable rental options, to homeownership opportunities for Minnesotans.

We want to thank both of you for including provisions that will increase access to safe, stable, affordable housing for so many Minnesotans across the state. Our positions are outlined below:

- **Inclusion of the 4d rate classification change, included in the Senate bill**- this policy change is on our Homes for All coalition-led agenda and has been a priority of the coalition for many years. This change will simplify and reduce the rate to 0.25% for all low-income rental properties, which is critical to preserve the affordable low-income rental units we already have and incentive the creation of new low-income rentals across the state.
- **Inclusion of community land trusts as 4d(2) eligible, included in both the Senate and House bills**- this proposal, included on our member-led agenda, will allow community land trust properties that are owned by the occupant to qualify for 4d classification at the 0.75% rate.
- **Expanded child tax credit, included through different mechanisms in both bills**- We are excited to see this proposal, which is included on our member-led agenda, in both the House and Senate bills. We urge the Conference Committee to include the strongest possible Child Tax Credit in the final tax agreement. We know a Minnesota Child Tax Credit of \$1,080 for children under age six and \$900 for older children would reduce child poverty in Minnesota by 25%.
- **Local Homeless Prevention Aid and Local Affordable Housing Aid, included in the House bill**- Our coalition supports the increased funding and pushed back expiration date for the local homeless prevention aid and the inclusion of Tribal Nations in this program. We also support the local affordable housing aid, which will help local governments and Tribal Nations preserve and develop local housing based on local needs and will provide Tribal Nations with the flexibility to use the funding for rental assistance.
- **Renters Credit changes, included in the House bill**- The proposed Omnibus House Tax bill includes a needed change to the Renters Credit. By placing the Renters Credit on the state tax form, it could lead to an estimated 119,000 renting households who are currently eligible for it - but don't currently claim the credit - to begin doing so.

We urge you to include the above provisions in the final Taxes bill. Please reach out to us with any questions. Thank you for your time and consideration.

Sincerely,

Michael Dahl  
Public Policy Director, HOME Line  
Homes for All Policy Co-Chair

Annie Shapiro  
Advocacy Director, MinnCAP  
Homes for All Policy Co-Chair

May 2, 2023

Chair Anne Rest  
Minnesota Senate Taxes Committee  
328 Capitol  
St. Paul, MN 55155

Chair Aisha Gomez  
Minnesota House Taxes Committee  
453 State Office Building  
Saint Paul, MN 55155

Dear Chair Rest, Chair Gomez, and Members of the Conference Committee on Taxes:

The Minnesota Council on Latino Affairs (MCLA) is tasked to advise and inform on legislation and policy that pertains to Latino Minnesotans statewide and serve as a liaison between government and our communities.

The Council is writing to urge support for the strongest possible Child Tax Credit (CTC) in the final tax agreement. We applaud and support the fact that you included an important component that the Council has advocated for in the past with other tax related benefits, which is the inclusion of families with members using ITINs.

The recent pandemic -from which many are still recovering- highlighted the importance of policies that support economic security, such as the CTC, in helping families to stay safe, healthy, and financially stable, particularly for low-income Latino families during times of financial hardship.

The state-based CTC program could have a significant impact on poverty reduction among Latino communities in Minnesota. A \$1,000 credit per child would mean purchasing food for their families, managing bills, paying the rent or mortgage, and even set apart payment for savings. In the end, we have no doubt that a strong CTC will help reduce child poverty that still affects 23.4% of children in our community, resulting in closing racial and socioeconomic gaps.

Thank you very much for your leadership and vision for a more equitable Minnesota where everyone can thrive.

Sincerely,



Rosa Tock, Executive Director

April 29, 2023

Re: [HF1171/SF1242](#) Property Tax Exemption Needed for Electric Cooperative Distribution Infrastructure

Dear Chair Gomez and Members of the Tax Conference Committee:

I'm writing to ask you to please include the provision from the Senate Omnibus Bill to restore the 80-year practice of exempting cooperative electric utility infrastructure from state property tax assessments.

Specifically, the following sentence is necessary to add clarity to Sec. 25. Minnesota Statutes 2022, section 273.41, which defines how the MN Department of Revenue ("DoR") taxes cooperative assets:

*For purposes of this section, "attachments and appurtenances" includes but is not limited to all cooperative association-owned metering and streetlighting equipment that is physically or electrically connected to the cooperative association's distribution system.*

Until recently, the DoR excluded cooperative utility streetlights, meters, and load control receivers from taxation, and I respectfully urge you to act to help Minnesota's rural electric cooperatives by preserving the 80-year exemption precedent for this necessary equipment.

Streetlights are necessary for public safety, every member-owner has to have at least one meter, and load control equipment is the backbone of our demand-side management programs that hundreds of thousands of cooperative member-owners voluntarily opt into for the benefit of the entire Minnesota grid community.

Further, load control is critical for the energy transition as we invest in renewable energy to address climate change. In fact, many co-ops have goals to deploy additional load control receivers and specialty meters to protect reliability and affordability as more member-owners invest in electric vehicles and heat with electricity.

If the Committee adopts the above clarifying sentence negotiated with DoR and previously agreed upon by both the House and Senate Tax Committees in 2022 and 2023, you will offer more budget certainty for rural cooperatives statewide. Without it, cooperatives may be exposed to millions of dollars of unexpected costs if DoR continues to expand new assessments on more members' shared public infrastructure.

Thank you for your thoughtful consideration. I am available to discuss this topic further with committee members or staff if helpful.

Sincerely,



Stacy A. Miller

Minnesota Rural Electric Association, member of the board of directors

Eagan, Minnesota

(651) 303-2580

# Minnesota Chapter

INCORPORATED IN MINNESOTA

American Academy of Pediatrics

DEDICATED TO THE HEALTH OF ALL CHILDREN®



**Minnesota Chapter of the  
American Academy of  
Pediatrics**

1609 County Road 42 W #305,  
Burnsville, MN 55306

**President**

Eileen Crespo, MD, FAAP

**Vice President**

Katie Smentek, MD, FAAP

**Treasurer**

Janna Gewirtz-O'Brien, MD,  
FAAP

**Secretary**

Rachel Tellez, MD, FAAP

**Executive Director**

Jeff Bauer  
[bauer@mnaap.org](mailto:bauer@mnaap.org)

**Immediate Past President**

Sheldon Berkowitz, MD, FAAP

**Chapter Web site**

[www.mnaap.org](http://www.mnaap.org)

**AAP Headquarters**

141 Northwest Point Blvd.  
Elk Grove Village, IL 60007  
Phone: 847/434-4000

May 3, 2023

Dear Tax Chairs and Members of the Tax Bill Conference Committee,

On behalf of more than 1,000 members of the Minnesota Chapter of the American Academy of Pediatrics (MNAAP), I am writing to thank you for including a Child Tax Credit in both House and Senate tax proposals, and to urge you to make this credit as strong as possible in the final tax bill.

As extensively researched and clearly stated by the American Academy of Pediatrics, poverty is an important social determinant of health and contributes to child health disparities. Children who experience poverty, particularly during early life or for an extended period, are at risk of a host of adverse health and developmental outcomes through their life course. Poverty has a profound effect on specific circumstances, such as birth weight, infant mortality, language development, chronic illness, environmental exposure, nutrition, and injury. Child poverty also influences genomic function and brain development by exposure to toxic stress, a condition characterized by “excessive or prolonged activation of the physiologic stress response systems in the absence of the buffering protection afforded by stable, responsive relationships.” Children living in poverty are at increased risk of difficulties with self-regulation and executive function, such as inattention, impulsivity, defiance, and poor peer relationships. Poverty can also make parenting difficult, especially in the context of concerns about inadequate food, energy, transportation, and housing.

A robust Child Tax Credit is a direct and highly effective way of alleviating child poverty and, therefore, of promoting optimal health for all children. A Minnesota Child Tax Credit of \$1,080 for children under age six and \$900 for older children, for example, would reduce child poverty in Minnesota by 25%. On behalf of our members and patients across the state, thank you again for considering the inclusion of this provision in the final tax bill.

Sincerely,

A handwritten signature in black ink that reads "Eileen Crespo".

Eileen Crespo, MD, FAAP  
President, Minnesota Chapter of the American Academy of Pediatrics



(651) 280-2076

[wilder.org/sppn](http://wilder.org/sppn)

[promiseneighborhood.org](https://www.promiseneighborhood.org)  
[@wilder.org](https://www.instagram.com/wilder.org)

451 Lexington Pkwy N.  
Saint Paul, Minnesota  
55104

May 2, 2023

Chair Ann Rest  
Minnesota Senate Taxes Committee  
328 Capitol  
St. Paul, MN 55155

Chair Aisha Gomez  
Minnesota House Taxes Committee  
453 State Office Building  
St. Paul, MN 55155

Dear Chair Rest, Chair Gomez, and Members of the Conference Committee on Taxes:

As the Director of Saint Paul Promise Neighborhood, I am writing to support the strongest possible Child Tax Credit in the final tax agreement.

Saint Paul Promise is an educational partnership that puts children in the Frogtown, Rondo, and Summit-University neighborhoods of Saint Paul on the pathway to college and career success. We take a proactive and preventive approach to the education opportunity gap by focusing early in a child's life. We partner with parents and caregivers, early learning providers, three elementary schools, and many community-based organizations in the Promise Neighborhood to deliver programming and reach families.

Our programs focus early on in a child's life and consider the conditions of their whole family and community. Working in partnership with parents and caregivers, we address economic and developmental factors contributing to their children's academic success to help minimize or even remove barriers to overall family success - thus, allowing our scholars the opportunity to show up in school ready to learn and succeed.

Knowing what is good for our families is good for our scholars, Saint Paul Promise supports a strong Minnesota Child Tax Credit as this direct investment in our families' potential can play a critical role in enhancing the impact of our programming. Combining our direct program delivery with such systemic change aimed at reducing and removing conditions of poverty can substantially dismantle racial disparities across economic and educational opportunities in Minnesota. Such a transformational, evidence-based investment can support organizations like ours striving to improve families' financial stability and life prospects.

*(over)*

When asked what a \$1,000 credit per child could mean for our families, one of our parents, currently participating in our fellowship program with her six-year-old, two-year-old, and littlest due May 26, shared it best.

*COVID changed many lives, including ours. One positive from that time was that there were many forms of relief made available to keep folks like me afloat. As someone who has always worked really hard and then received that check in the mail [the federal expanded child tax credit], I was shocked since it was so unexpected. But it felt awesome, like I was finally getting compensated for all the invisible work I had been doing to hold everything together and keep my family safe during that challenging time. I used that money to cover many expenses - necessary things like groceries, gas, and household items - that had piled up with me being out of work and the kids being home. Now, if something like that were to happen again, in this case, I'm at a place where I could use the money to probably let go of being on benefits [MFIP and SNAP] all together and instead use those dollars in a way that isn't so disincentivizing and restrictive. Instead, I'd use it to save a bit every month, take the older boys out for good grades and good behavior, and prepare for the baby coming home to get our family off to a good start.*

This perspective illustrates one of the many stories we hear from our families on how a direct investment in their capacity could change the odds for themselves and their children.

On behalf of our Promise Neighborhood families, scholars, and staff, we thank you for prioritizing the creation of a Minnesota Child Tax Credit to combat child poverty in our state. We urge you to keep fighting for this strong, transformational piece of legislation to remain in the final tax agreement so we can deliver on the promise of opportunity for all of Minnesota's littlest learners together.

Sincerely,

A handwritten signature in black ink that reads "Tiffany Scott Knox". The signature is fluid and cursive, with the first name being the most prominent.

Tiffany Scott Knox  
Saint Paul Promise Neighborhood Director

May 5, 2023

Dear Chair Gomez, Chair Rest, and House and Senate Members of the Conference Committee on Taxes:

We know states can build on the dramatic reduction in child poverty and material hardship that came with the temporary expansion in 2021 of the federal Child Tax Credit. For example, a Minnesota Child Tax Credit of \$1,080 for children under age six and \$900 for older children **would reduce child poverty in Minnesota by 25%**. ([State Child Tax Credits and Child Poverty: A 50-State Analysis](#), Institute on Taxation and Economic Policy and Center on Poverty and Social Policy).

In an effort to reduce the short- and long-term harm of poverty and dismantle Minnesota's deep racial disparities in financial well-being, our organizations are aligned around a permanent, income-targeted, inclusive Minnesota Child Tax Credit with the following design principles:

- Fully refundable,
- No minimum earnings requirement to qualify for the full value of credit,
- Providing a set dollar amount of credit for each child, with a larger credit amount for younger children,
- Indexing the credit amount and income phase-out level annually to inflation to ensure that its effectiveness does not erode over time,
- Including families with members using ITINs,
- Working towards providing the credit in periodic installments.

The documented success of the expanded federal Child Tax Credit demonstrates the huge potential that state CTCs can have for reducing poverty and racial disparities, and improving family budgets and the lifetime prospects of the state's most important resource: our children.

We look forward to continuing conversations with policymakers to build support for what could truly be a transformational policy for Minnesota's children and families.

Sincerely,

Debra Fitzpatrick, Director of Policy & Research  
Children's Defense Fund Minnesota  
dfitzpatrick@childrensdefense.org

Nan Madden, Director  
Minnesota Budget Project  
nmadden@mnbudgetproject.org

Jessica Webster, Staff Attorney  
Legal Services Advocacy Project  
jlwebster@mnlsap.org

Ryan Hamilton, Government Relations Associate  
Minnesota Catholic Conference  
rhamilton@mncatholic.org

Joined in support by:

AFSCME Council 65

Barnesville Economic Development Authority

(over)

Big Brothers Big Sisters Twin Cities  
Blue Cross and Blue Shield of Minnesota  
Center for Economic Inclusion  
Children's HealthWatch  
Children's Minnesota  
City of Saint Paul  
Collective Healing Therapy & Consulting, LLC  
Corporation for Supportive Housing (CSH)  
Doctors for Early Childhood  
EdAllies  
First Children's Finance  
Germanic-American Institute  
Greater Twin Cities United Way  
Homes for All Coalition  
Hunger Solutions Minnesota  
ISAIAH  
Jewish Family and Children's Service of  
    Minneapolis  
Joyce Preschool  
Kids Closet of Duluth  
Legacy Family Center, MN  
Main Street Alliance  
Minneapolis Regional Chamber  
Minneapolis Youth Coordinating Board  
Minnesota Academy of Nutrition and Dietetics  
Minnesota AFL-CIO  
Minnesota Asset Building Coalition  
Minnesota Association for Family and Early  
    Education (MNAFEE)  
Minnesota Association for the Education of  
    Young Children  
Minnesota Center for Book Arts  
Minnesota Chapter, American Academy of  
    Pediatrics

Minnesota Child Care Association  
Minnesota Coalition for the Homeless  
Minnesota Community Action Partnership  
Minnesota Doctors for Health Equity  
Minnesota Nurses Association  
Minnesota Prenatal to Three Coalition  
Minnesota Social Service Association  
Montessori Center of Minnesota  
New Horizon Academy  
Northside Achievement Zone  
Northwest Minnesota Foundation  
People Serving People  
Phyllis Wheatley Community Center  
Pillsbury United Communities  
Prenatal to Three Coalition  
Prepare + Prosper  
PRISM  
Reach for Resources, Inc.  
Saint Paul Promise Neighborhood  
Second Harvest Heartland  
Southside Family Nurturing Center  
St. David's Center  
Start Early Funders Coalition  
TakeAction Minnesota  
Telling Queer History  
The Arc Minnesota  
The Open Door  
The SEAD Project  
Tri-Valley Opportunity Council, Inc.  
Voices for Racial Justice  
West Central Initiative  
Women's Foundation of Minnesota  
Youthprise  
YWCA Minneapolis

May 5<sup>th</sup>, 2023

Honorable Tax Conferees:

The organizations listed below strongly support efforts to remove arbitrary barriers that keep otherwise eligible Minnesotans from accessing elements of our tax code simply because they use a federal Individual Taxpayer Identification Number (ITIN) for tax purposes, instead of a Social Security Number, due to their immigration status.

Minnesotans who use ITINs play vital roles in our communities and economy, and do their part to fund our schools, roads and bridges, and other public services we all count on. For example, immigrants pay sales taxes on their purchases, pay property taxes on their homes, and pay income taxes deducted from their paychecks and when they file their taxes in the spring.

But arbitrarily excluding them from certain tax policies means that Minnesotans who file with ITINs may be paying more in taxes than their neighbors who file their taxes with Social Security Numbers.

We specifically support the following provisions to remove these barriers (both of which are included in the House and Senate bills):

- **Provide equal access to the Working Family Credit to ITIN filers** who meet all other eligibility requirements. An estimated 8,200 Minnesota households with ITINs could gain eligibility, and Minnesota would join a growing number of states to enact this policy.
- **Accept ITINs in applications for homestead status.** An estimated 3,300 households filing with ITINs would qualify for homestead status, and of these 1,900 would qualify for the Homestead Credit Refund.

We thank the original bill authors for introducing these important policies for a more equitable tax code and thank the House and Senate Tax Chairs for including these provisions in their respective bills. Please keep these provisions in the final version of the Tax bill.

100% Campaign  
ACER  
CAPI USA  
Center for Economic Inclusion  
Garza Legacy Group  
Health Law Clinic - Mitchell Hamline School  
of Law  
Immigrant Law Center of Minnesota  
Interfaith Coalition on Immigration (ICOM)  
Jewish Community Action  
Jewish Family and Children's Service of  
Minneapolis  
LatinoLEAD  
Legal Services Advocacy Project

Minnesota Asset Building Coalition  
Minnesota Budget Project  
Minnesota Coalition for the Homeless  
Minnesota Council on Latino Affairs  
Minnesota Nurses Association  
NAHREP Twin Cities  
NLC - Twin Cities  
Pillsbury United Communities  
Prepare + Prosper  
Southside Family Nurturing Center  
SEIU Minnesota State Council  
TakeAction Minnesota  
The Advocates for Human Rights  
Voices for Racial Justice



May 4, 2023

Dear Taxes Conference Committee Members:

I write to you on behalf of the Minnesota Operators of Music and Amusements (MOMA), which is an association of dozens of family-owned businesses located around the State of Minnesota who own and operate video games, arcade games, juke boxes, pool tables and dart boards in bars and restaurants. All of our members work closely with bar and restaurant owners and many also work closely with charitable organizations.

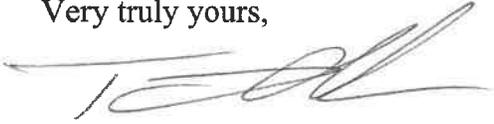
Like charitable organizations throughout Minnesota, we have concerns about any legislative effort to significantly undercut the appeal of electronic pull-tab games, which have proven to be extremely successful in helping fund charities since being introduced in 2012.

There's no question that elimination of the "open all" feature of e-tabs will have a significant impact on the number of players and likewise the revenue raised by Minnesota charities. If that were not the case, then why would the proponents of the change be pushing so hard for it this session? As you may be aware, electronic pull-tabs are now the primary form of charitable gambling in Minnesota and have surpassed the use of paper pull-tabs by bar and restaurant customers. It should also be noted that the increased revenue from e-tabs helped many bars and restaurants survive in the post-Covid economic environment.

Polling has shown that Minnesota residents strongly support maintaining e-tabs in their current form. Customers enjoy the features of the game and charities appreciate the increased revenue generated through e-tabs. As a partner with Minnesota small businesses and charities, we benefit when the local businesses thrive and have strong customer support. The changes to e-tabs included in the House Taxes Omnibus Bill were never given a public hearing and the lack of transparency should be a concern to all legislators who pride themselves on good public policymaking.

We strongly encourage you to oppose any efforts this session to change electronic pull tab games in Minnesota. We very much appreciate your consideration of the impact such proposals will have on local communities, and we know that you will take into consideration all of the impacts prior to implementing any such changes.

Very truly yours,

A handwritten signature in black ink, appearing to read 'T. O'Hara', written in a cursive style.

Terry O'Hara  
MOMA President



May 2, 2023

Professional Distinction

Personal Dignity

Patient Advocacy

Chair Anne Rest and Chair Aisha Gomez  
Minnesota State Capitol,  
75 Rev Dr Martin Luther King Jr Boulevard.,  
St Paul, MN 55155

Dear Chair Rest, Chair Gomez, and members of the Conference Committee on Taxes:

With over 22,000 members, the Minnesota Nurses Association (MNA) is the leading organization representing professional nursing across Minnesota. As leaders in labor and healthcare, we are a voice for hospital nurses statewide on issues related to the health and well-being of the public.

MNA supports the Minnesota Child Tax Credit, and we appreciate seeing the inclusion of a Child Tax Credit (CTC) in SF 1811. As an organization committed to advocating for policies that increase the health and well-being of Minnesotans, this credit is vital for families and children who experience poverty or hardship, and data shows it creates real change.

When the federal government implemented the CTC, it reached the vast majority of families across the country who were eligible; helped reduce child poverty to the lowest levels on record; strengthened family budgets and reduced economic stress; lessened child and family hunger; and increased families' ability to meet their basic needs.

We know that child poverty, hunger, and housing instability deeply impact children's health. Nurses see these challenges daily and struggle to know that many of these children may experience continued health challenges, but their care often ends when they leave the hospital. The CTC allows families to provide the necessities for their children which reduces overall health spending and improves health outcomes.

This legislation is one of the most meaningful ways in which we can positively impact the lives of people in need across the state and MNA nurses proudly support the inclusion of this important work in the MN House tax omnibus bill. We hope that members of the committee will support this vital legislation.

Sincerely,

Shannon Cunningham  
Director of Governmental and Community Relations  
Minnesota Nurses Association

345 Randolph Avenue  
Suite 200  
St. Paul, MN 55102  
Tel: 651.414.2800  
800.536.4662  
Fax: 651.695.7000  
Email: [mnnurses@mnnurses.org](mailto:mnnurses@mnnurses.org)  
Web: [www.mnnurses.org](http://www.mnnurses.org)



AFL-CIO

**From:** [Spry, John A.](#)  
**To:** [Patrick McQuillan](#); [Mitch Berggren](#)  
**Cc:** [Spry, John A.](#)  
**Subject:** Questions for the Minnesota Legislature  
**Date:** Thursday, May 4, 2023 10:20:33 PM

---

Dear Mr. McQuillan,

Please pass along these questions to the Minnesota Tax Conference Committee.

Where is the 2023 Tax Incidence Analysis by the Minnesota Department of Revenue (Minnesota Statutes, Section 270C.13 (Laws of 1990, Chapter 604, Article 10, Section 9; Laws of 2005, Chapter 151, Article 1, Section 15))?

Where is a Tax Incidence Analysis of the House Omnibus tax bill?

Where is a Tax Incidence Analysis of the Senate Omnibus tax bill?

Where is a Tax Incidence Analysis of the Governor's Omnibus tax bill?

I believe lawmakers can do a better job if they have more information, not less information. According to Minnesota Statutes, Section 270C.13, either the House Tax Chair or the Senate Tax Chair could request this helpful information. Of course, the Revenue Commissioner is also free to produce this useful information.

What are the total revenue effects of all the bills, year by year, affecting taxation that have passed the Minnesota House of Representatives? What is the breakdown of temporary versus permanent changes in taxation, year by year including tails, for all bills affecting taxation that have passed the Minnesota House of Representatives?

What are the total revenue effects of all the bills, year by year, affecting taxation that have passed the Minnesota Senate? What is the breakdown of temporary versus permanent changes in taxation, year by year including tails, for all bills affecting taxation that have passed the Minnesota Senate?

What are the total revenue effects of all the Governor's budget bills, year by year, affecting taxation? What is the breakdown of temporary versus permanent changes in taxation, year by year including tails, for all of the Governor's bills affecting taxation?

These questions and comments are mine alone. I am responsible for all errors.

Sincerely,

John

John A. Spry Ph.D.  
Professor of Finance  
University of St. Thomas  
Mail TMH 443  
1000 LaSalle Avenue  
Minneapolis, MN 55403  
651-500-6251

[jaspry@stthomas.edu](mailto:jaspry@stthomas.edu)

