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March 11, 2026

House Files 3814 and 3817 (Anderson, P.E.)

Chair Davids, Chair Gomez and House Tax Committee Members -

The National Federation of Independent Business (NFIB) represents over 10,000 small businesses across Minnesota. Our mission is to promote and protect the rights of our members to own, operate, and grow their businesses.

NFIB appreciates the opportunity to testify in support of House Files 3814 and 3817, both of which seek to conform Minnesota's tax code to recent federal changes.

House File 3814 - NFIB supports conforming to Section 179, which allows businesses to deduct the full cost of qualifying equipment or property in the year it is purchased. Recent federal changes increased the Section 179 deduction limit to \$2.5 million. By conforming to this change, small businesses in Minnesota will be able to benefit from increased liquidity, which enables them to reinvest, hire, and grow.

House File 3817 - NFIB supports conforming to the federal changes to bonus depreciation, which permanently restored 100% bonus depreciation for qualified property. This will allow businesses to fully deduct property acquired and placed in service after January 2025, rather than depreciate assets and property over an extended period. This will also improve business cash flow and allow them to reinvest in and grow their business.

We respectfully ask that the committee support House Files 3814 and 3817. Thank you for the opportunity to provide comments.

Sincerely,

A handwritten signature in black ink, appearing to read "Jon Boesche".

Jon Boesche

Minnesota State Director
National Federation of Independent Business