

Tax Staff Subject Area Responsibilities 2023 Legislative Session

House Research Department staff

<p>Christopher Kleman (christopher.kleman@house.mn)</p> <ul style="list-style-type: none"> • Legal issues – state taxes • Corporate franchise tax • Mining occupation tax • MinnesotaCare taxes • Insurance taxes • Estate tax • Liquor taxes 	<p>Jared Swanson (jared.swanson@house.mn)</p> <ul style="list-style-type: none"> • Property tax • Property tax simulations • Fiscal disparities • County program aid • Local government aid • Assessments • Taconite and minerals taxes • Taconite aids • Special taxing districts • Levy limits* • Payments in lieu of property taxes
<p>Alexandra Haigler (alexandra.haigler@house.mn)</p> <ul style="list-style-type: none"> • Sales tax (state and local) • Gambling taxes (charitable and sports betting) • Cigarette and tobacco product taxes • Cannabis and cannabinoid product taxes • Motor vehicle-related taxes • Legal issues – sales taxes, excise taxes 	<p>Sean Williams (sean.williams@house.mn)</p> <ul style="list-style-type: none"> • Individual income tax • Property tax refund • Modeling of individual income tax
<p>Justin Cope (justin.cope@house.mn)</p> <ul style="list-style-type: none"> • Gravel/aggregate taxes • Special service districts • Solid and hazardous waste taxes and fees • Special assessments • Mortgage and deed taxes • Tax increment financing • Public finance • Legal issues – property tax and local tax issues 	

* School district levy estimates and school district tax modeling generally is provided on the House Research staff by Tim Strom (651-296-1886). Gas tax issues are handled by Matt Burress (651-296-50450)

House Fiscal Analysis Department staff

<p>Katherine Schill (katherine.schill@house.mn.gov)</p> <ul style="list-style-type: none"> • Property tax refunds • Local aids and credits • State property tax • Local property taxes and administration • Mining and aggregate taxes • Local special taxes • Payments-in-lieu of property taxes (PILT) • Tax increment financing • Health care taxes 	<p>Cynthia Templin (cynthia.templin@house.mn.gov)</p> <ul style="list-style-type: none"> • Individual income tax • General sales and motor vehicle sales taxes • Corporate franchise tax • Estate tax • Excise taxes (alcohol, cigarette/tobacco, motor fuels, other taxes such as cannabis and sports betting) • Lawful gambling taxes • Insurance gross receipts taxes • Tax rankings • Tax compliance and administrative budgets
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**Nonpartisan Legislative Tax Staff
Assignments by Subject Areas – 2023 Legislative Session**

Subject Area	House Research primary	House Research backup	Fiscal Analyst
Alcoholic beverage excise	Christopher Kleman	Alexandra Haigler	Cynthia Templin
Cigarette and tobacco products	Alexandra Haigler		Cynthia Templin
Constitutional issues: state taxes	Christopher Kleman	Alexandra Haigler	
Constitutional issues: local taxes	Justin Cope	Alexandra Haigler	
Corporate franchise tax	Christopher Kleman	Sean Williams	Cynthia Templin
County aid	Jared Swanson		Katherine Schill
Estate tax	Christopher Kleman	Sean Williams	Cynthia Templin
Fiscal disparities	Jared Swanson		Katherine Schill
Gambling taxes	Alexandra Haigler	Christopher Kleman	Cynthia Templin
Individual income tax Modeling	Sean Williams Sean Williams	Christopher Kleman	Cynthia Templin Cynthia Templin
Insurance premiums tax	Christopher Kleman	Sean Williams	Cynthia Templin
Local Government Aid	Jared Swanson		Katherine Schill
Minerals Occupation tax Production tax Taconite and other aid Gravel/aggregate tax	Christopher Kleman Jared Swanson Jared Swanson Justin Cope	Jared Swanson Christopher Kleman Christopher Kleman Christopher Kleman	Cynthia Templin Katherine Schill Katherine Schill Katherine Schill
MinnesotaCare taxes	Christopher Kleman	Sean Williams	Cynthia Templin
Mortgage and Deed taxes	Justin Cope	Alexandra Haigler	Templin/Schill
Motor vehicle-related taxes	Matt Burress	Alexandra Haigler	Andrew Lee Katherine Schill
Property tax Administration Assessment Credits Exempt property Levy limits PILT (payment in lieu) Truth-in-taxation	Jared Swanson Jared Swanson Jared Swanson Jared Swanson Jared Swanson Jared Swanson Jared Swanson	Janelle Taylor	Katherine Schill Katherine Schill Katherine Schill Katherine Schill Katherine Schill Katherine Schill Katherine Schill
Property tax refund	Sean Williams	Jared Swanson	Katherine Schill
Property tax simulations: general	Jared Swanson		Katherine Schill
Property tax simulations: levies	Jared Swanson		Katherine Schill
Public finance	Justin Cope	Christopher Kleman	Katherine Schill
Sales tax (state and local)	Alexandra Haigler	Christopher Kleman	Cynthia Templin
Solid waste taxes	Justin Cope	Christopher Kleman	Cynthia Templin
Special assessments	Justin Cope	Jared Swanson	Katherine Schill
Special taxing districts	Jared Swanson	Justin Cope	Katherine Schill
Tax incidence	Sean Williams		Cynthia Templin
Tax increment financing (TIF)	Justin Cope	Alexandra Haigler	Katherine Schill
Tax rankings	Sean Williams		Cynthia Templin