

TAXES COMMITTEE MINUTES

Representative Aisha Gomez, Chair of the Committee on Taxes, called the meeting to order at 1:01PM on April 2, 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
ANDERSON, Patti
BRAND, Jeff
ELKINS, Steve
HOWARD, Michael
JOY, Jim
KOZNICK, Jon
LEE, Liz
LISLEGARD, Dave
OLSON, Bjorn
OLSON, Liz
PINTO, Dave
ROBBINS, Kristin
SMITH, Andy
SWEDZINSKI, Chris
WITTE, Jeff
WIENER, Mike
YOUAKIM, Cheryl

A quorum was present.

Vice Chair Norris moved that the minutes from March 26, 2024 be adopted. THE MOTION PREVAILED.

HF4934 (Norris) A bill for an act relating to taxation; providing that the commissioner of revenue is bound by Tax Court opinions; amending Minnesota Statutes 2022, sections 270C.07, subdivision 1; 270C.33, by adding a subdivision.

Vice Chair Norris moved that HF4934 be laid over for possible inclusion in the Taxes Omnibus bill.

Vice Chair Norris moved the H4934DE2 amendment. THE MOTION PREVALIED. THE AMENDMENT WAS ADOPTED.

Vice Chair Norris presented HF4934, as amended.

Testifying on HF4934, as amended:

- Geno Fragnito, Director of Government Relations, Minnesota Certified Public Accountants Society

- Ben Wagner, Tax Controversy Attorney, Wagner Tax Law
- Masha Yevzelman, Tax Controversy Attorney, Fredrikson and Byron
- Paul Marquart, Commissioner, Minnesota Department of Revenue

Vice Chair Norris renewed the motion that HF4934, as amended, be laid over for possible inclusion in the Taxes Omnibus bill. The bill was laid over.

HF4826 (Robbins) A bill for an act relating to taxation; property; property tax refund; establishing a process for seniors to receive an advance credit of the homestead credit refund; establishing the advance credit; amending Minnesota Statutes 2022, sections 273.1393; 276.04, subdivision 2; 290A.03, by adding subdivisions; Minnesota Statutes 2023 Supplement, sections 273.1392; 275.065, subdivision 3; proposing coding for new law in Minnesota Statutes, chapters 273; 290A.

Representative Robbins moved that HF4826 be laid over for possible inclusion in the Taxes Omnibus bill.

Representative Robbins moved the H4826A1 amendment. THE MOTION PREVAILED. THE AMENDMENT WAS ADOPTED.

Representative Robbins presented HF4826, as amended.

Representative Robbins renewed the motion that HF4826, as amended, be laid over for possible inclusion in the Taxes Omnibus bill. The bill was laid over.

The meeting adjourned at 1:29 PM.

Representative Aisha Gomez, Chair

Lauren Sabes, Committee Legislative Assistant