

**TAXES COMMITTEE MINUTES**

Representative Aisha Gomez, Chair of the Committee on Taxes, called the meeting to order at 1:03PM on March 19, 2024 in Room 5 of the State Office Building.

The Committee Legislative Assistant noted the roll.

**Members present:**

GOMEZ, Aisha, Chair  
DAVIDS, Greg, Minority Lead  
AGBAJE, Esther  
ANDERSON, Patti  
BRAND, Jeff  
ELKINS, Steve  
HOWARD, Michael  
JOY, Jim  
KOZNICK, Jon  
LEE, Liz  
LISLEGARD, Dave  
PINTO, Dave  
ROBBINS, Kristin  
SMITH, Andy  
SWEDZINSKI, Chris  
WITTE, Jeff  
WIENER, Mike  
YOUAKIM, Cheryl

**Members excused:**

NORRIS, Matt, Vice Chair  
OLSON, Bjorn  
OLSON, Liz

A quorum was present.

Representative Agbaje moved that the minutes from March 14, 2024 be adopted. THE MOTION PREVAILED.

HF4486 (Brand) A bill for an act relating to taxation; sales and use; providing an exemption for prepared food sold by certain sellers; amending Minnesota Statutes 2022, section 297A.67, by adding a subdivision.

Representative Brand moved that HF4486 be laid over for possible inclusion in the Taxes Omnibus bill.

Representative Brand presented HF4486.

Testifying on HF4486:

- Kathy Zeman, Executive Director, Minnesota Farmer's Market Association
- Jennifer Carriveau, Vice President, Minnesota Cottage Food Producers Association

Representative Brand renewed the motion that HF4486 be laid over for possible inclusion in the Taxes Omnibus bill. The bill was laid over.

HF4575 (Davids) A bill for an act relating to taxation; creating a coin-operated amusement device gross receipts tax; removing coin-operated amusement devices from the definition of sale and purchase for the sales and use tax; making technical changes; amending Minnesota Statutes 2022, section 297A.68, subdivisions 3a, 45; Minnesota Statutes 2023 Supplement, section 297A.61, subdivision 3; proposing coding for new law in Minnesota Statutes, chapter 295.

Minority Lead Davids moved that HF4486 be laid over for possible inclusion in the Taxes Omnibus bill.

Minority Lead Davids moved the H4575A2 amendment. THE MOTION PREVAILED. THE AMENDMENT WAS ADOPTED.

Minority Lead Davids presented HF4574, as amended.

Minority Lead Davids renewed the motion that HF4486, as amended, be laid over for possible inclusion in the Taxes Omnibus bill. The bill was laid over.

The meeting adjourned at 1:33 PM.

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Representative Aisha Gomez, Chair

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Lauren Sabes, Committee Legislative Assistant