

# Tax Expenditure Review Commission

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Friday, August 16, 2024

10:00 a.m. – 11:30 a.m.

Hybrid meeting held in Capitol G-15 and remotely via Zoom  
(livestreamed on the [LBO YouTube channel](#))

## Agenda

### 1. Welcome

### 2. Review and approve July 10, 2024, meeting minutes

### 3. Presentation and discussion of selected tax expenditures

- a. LBO presents initial reviews for the following tax expenditures:
  - i. Deed Transfer Tax Exemptions – Minn. Stat. § 287.22 (TEB 10.01 – 10.06)
  - ii. Heating Fuel and Utility Service Exemptions – Minn. Stat. § 297A.67subd. 15 and 16 (TEB 4.14 – 4.16)
  - iii. Lawful Gambling Tax Expenditures – Minn. Stat. § 349.166 and 297E.02 (TEB 11.01 – 11.06)
- b. Commission discusses and makes determination regarding evaluation of tax expenditures presented
- c. Motion to adopt recommendation to proceed with tax expenditure evaluations

### 4. Discussion of 2022 presented and published tax expenditure objectives

- a. Commission discusses and makes determination regarding tax expenditure objectives previously presented for consideration in 2022. ([Link to October 11, 2022, TERC meeting](#))
  1. Working Family Credit (TEB 1.90)
  2. Beginning Farmer Management Credit (TEB 1.103)
  3. Beginning Farmer Incentive Credit (TEB 1.104)
  4. Research and Development Credit (TEB 2.27 / 1.86)
  5. Housing Contribution Credit (TEB 1.97 / 2.32 / 12.09)
  6. Telecommunications Equipment (TEB 4.21)
  7. Farm Machinery Exemption (TEB 4.39)
  8. Building Materials for Residences of Disabled Veterans (TEB 4.54)
  9. Construction Materials for Certain City Projects (TEB 4.73)
- b. Motion to adopt recommendation to proceed with tax expenditure evaluations

### 5. Future meetings

**6. Other items as determined by the Chair**

**7. Adjourn**

DOCUMENTS: Meeting documents may be found on the [Tax Expenditure Review Commission meeting webpage](#).

VIEW COMMISSION MEETING: Meetings may be viewed live on the [LBO YouTube channel](#).

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