

# Tax Expenditure Review Commission

## Meeting Minutes

January 25, 2024

### **Present:**

Rep. Esther Agbaje  
Sen. Steve Drazkowski  
Rep. Steve Elkins  
Rep. Jim Joy  
Sen. Matt Klein  
Commissioner Paul Marquart  
Sen. Ann H. Rest

### **Excused:**

Rep. Greg Davids  
Rep. Aisha Gomez (ex-officio)  
Sen. Bill Weber

Chair Rest called the hybrid meeting of the Tax Expenditure Review Commission to order at 2:02p.m. Senator Drazkowski and Commissioner Marquart participated remotely, the other members attended in person. [The meeting was live streamed to the public via YouTube.](#)

A quorum was present.

### **Review and approve November 30, 2023, meeting minutes**

The meeting minutes from November 30, 2023, were approved as presented.

### **Presentation of tax expenditure evaluation methods**

Christian Larson, LBO Director, described the proposed process for evaluating tax expenditures.

### **Presentation and discussion of selected tax expenditures**

Xunxuan Weerts, LBO Budget Analyst, presented the tax expenditure initial review on the Marriage Credit (Minn. Stat. § 290.0675).

Laura Cecko, LBO Budget Analyst, presented the tax expenditure initial review on the Employer Transit Pass Credit (Minn. Stat. § 290.06, subd. 28).

Carlos Güereca, LBO Lead Budget Analyst, presented on the Solar Energy System Exemption (Minn. Stat. § 297A.67, subd. 29) and the Credit for Small Brewers (Minn. Stat. § 297G.04, subd. 2).

## **Future meeting topics**

Chair Rest deferred the remaining tax expenditures on the agenda to the next meeting and asked that there be three additional tax expenditures presented at the next meeting. In addition to those presentations, Chair Rest proposed that the commission take action at the next meeting on at least the four tax expenditures presented today. Chair Rest encouraged members to contact Mr. Larson if they have a particular tax expenditure to suggest for the next meeting.

## **Adjournment**

The meeting adjourned at 3:03 p.m.