

Tax Staff Subject Area Responsibilities 2025 Legislative Session

House Research Department staff

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

* School district levy estimates and school district tax modeling generally is provided on the House Research staff by Tim Strom (tim.strom@house.mn.gov). Gas tax issues are handled by Matt Burress (matt.burress@house.mn.gov).

House Fiscal Analysis Department staff

<p>Katrina Heimark (katrina.heimark@house.mn.gov)</p> <ul style="list-style-type: none"> • Property tax refunds and credits • 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 (TIF) • Fiscal disparities • Public finance 	<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) • Health Care Taxes • 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 – 2025 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	Christopher Kleman	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		Katrina Heimark
Estate tax	Christopher Kleman	Sean Williams	Cynthia Templin
Fiscal disparities	Jared Swanson		Katrina Heimark
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		Katrina Heimark
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 Katrina Heimark Katrina Heimark Katrina Heimark
MinnesotaCare taxes	Christopher Kleman	Sean Williams	Cynthia Templin
Mortgage and deed taxes	Justin Cope	Alexandra Haigler	Cynthia Templin Katrina Heimark
Motor vehicle-related taxes	Matt Burress	Alexandra Haigler	Andrew Lee* Katrina Heimark
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	Justin Cope Justin Cope Justin Cope Justin Cope Justin Cope Janelle Taylor* Justin Cope	Katrina Heimark Katrina Heimark Katrina Heimark Katrina Heimark Katrina Heimark Katrina Heimark Katrina Heimark
Property tax refund	Sean Williams	Jared Swanson	Katrina Heimark
Property tax simulations: general	Jared Swanson		Katrina Heimark
Property tax simulations: levies	Jared Swanson		Katrina Heimark
Public finance	Justin Cope	Christopher Kleman	Katrina Heimark
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	Katrina Heimark
Special taxing districts	Jared Swanson	Justin Cope	Katrina Heimark
Tax incidence	Sean Williams		Cynthia Templin
Tax increment financing (TIF)	Justin Cope	Christopher Kleman	Katrina Heimark
Tax rankings	Sean Williams		Cynthia Templin

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