

Taxes Committee

MINUTES

Representative Davids, Chair of the Taxes Committee, called the meeting to order at 10:15AM on April, 10, 2025, in Room 120 of the State Capitol Building. A quorum was present.

The Committee Legislative Assistant noted the roll

Members present:

DAVIDS, Greg, GOP Chair
GOMEZ, Aisha, DFL Chair
JOY, Jim, GOP Vice Chair
NORRIS, Matt, DFL Vice Chair
ANDERSON, Patti
ELKINS, Steve
FREIBERG, Mike
HANSON, Jessica
HARDER, Bobbie
HER, Kaohly
HUOT, John
JOHNSON, Wayne
KOZLOWSKI, Liish
LEE, Liz
ROACH, Drew
ROBBINS, Kristin
SCHWARTZ, Erica
SMITH, Andy
STEPHENSON, Zack
SWEDZINSKI, Chris
WARWAS, Cal
WIENER, Mike
WITTE, Jeff
YOUAKIM, Cheryl

Excused:

Representative Elkins moved the minutes from April 9, 2025 be approved. **THE MOTION PREVAILED.**

HF912 (Quam) Private letter ruling program established, and reports required.

Chair Davids moved HF912 before the committee.

Testifying:

Melissa Tape, Director of Appeals, Legal Services, and Disclosure, Department of Revenue
Chris Martin, CPA, Eide Bailey
Geno Fragnito, Director of Government Relations, Minnesota Society of CPA's

Chair Davids laid over HF912 for possible inclusion in the Tax Omnibus Bill.

HF2006 (Joy) Tax increment financing; use of unobligated increment clarified, and expiration extended.

Representative Joy moved HF2006 before the committee.

Representative Joy moved the H2006A2 Amendment. **THE MOTION PREVAILED AND THE AMENDMENT WAS ADOPTED.**

Testifying:

Jason Nord, TIF Division Director, Office of the State Auditor
Kyle Makarios, Lobbyist, Minnesota Building and Construction Trades Council

Bill Griffith, Lobbyist, Larkin Hoffman Law Firm

Greg Hunt, Economic Development Manager, St. Louis Park

Representative Joy renewed his motion that HF2006, as amended, be laid over for possible inclusion in the Tax Omnibus Bill.

HF3140 (Swedzinski) Marshall; special tax increment financing rules authorized.

Representative Swedzinski moved HF3140 before the committee.

Testifying:

Bob Byrnes, Mayor, City of Marshall

Sharon Hanson, City Administrator, City of Marshall

Representative Swedzinski renewed his motion that HF3140 be laid over for possible inclusion in the Tax Omnibus Bill.

HF2360 (Swedzinski) New markets tax credit established, report required, and money appropriated.

Representative Swedzinski moved HF2360 before the committee.

Representative Swedzinski moved the H2360A1 Amendment. **THE MOTION PREVAILED AND THE AMENDMENT WAS ADOPTED.**

Testifying:

Alex Stepanek, Senior Associate, Advantage Capital

Jason Wobbema, Owner of Advanced Machine Guarding Solutions, Hibbing (virtual)

Representative Swedzinski renewed his motion that HF2360, as amended, be laid over for possible inclusion in the Tax Omnibus Bill.

Representative Swedzinski renewed his motion that HF3140 be laid over for possible inclusion in the Tax Omnibus Bill.

HF 2048 (Davids) Individual income tax; correction of errors regarding the taxable year to which a deductible contribution is attributed required.

Chair Davids moved HF2048 before the committee.

Chair Davids laid over 2048 for possible inclusion in the Tax Omnibus Bill.

HF950 (Davids) Individual income tax exemption provided for income earned by certain non-resident employees.

Douglas L. Lindholm, Special Counsel, Council on State Taxation (COST) (virtual)

Geno Fragnito, Director of Government Relations, Minnesota Society of CPA's

Gavin Hanson, Fiscal and Economic Policy Director, Minnesota Business Partnership

The meeting was adjourned at 11:33 AM.

Representative Greg Davids, Chair

Jennifer H. Goblirsch, Committee Legislative Assistant