

Tax Staff Subject Area Responsibilities

2025 Legislative Session

House Research Department staff

Christopher Kleman (christopher.kleman@house.mn.gov) <ul style="list-style-type: none"> • Legal issues – state taxes • Corporate franchise tax • Mining occupation tax • Provider tax • Insurance taxes • Estate tax • Liquor taxes 	Jared Swanson (jared.swanson@house.mn.gov) <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)
Alexandra Haigler (alexandra.haigler@house.mn.gov) <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 	Sean Williams (sean.williams@house.mn.gov) <ul style="list-style-type: none"> • Individual income tax • Property tax refund • Modeling of individual income tax
Justin Cope (justin.cope@house.mn.gov) <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

Katrina Heimark (katrina.heimark@house.mn.gov) <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 	Cynthia Templin (cynthia.templin@house.mn.gov) <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	Christopher Kleman	Jared Swanson	Cynthia Templin
Production tax	Jared Swanson	Christopher Kleman	Katrina Heimark
Taconite and other aid	Jared Swanson	Christopher Kleman	Katrina Heimark
Gravel/aggregate tax	Justin Cope	Christopher Kleman	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 Burruss	Alexandra Haigler	Andrew Lee* Katrina Heimark
Property tax			
Administration	Jared Swanson	Justin Cope	Katrina Heimark
Assessment	Jared Swanson	Justin Cope	Katrina Heimark
Credits	Jared Swanson	Justin Cope	Katrina Heimark
Exempt property	Jared Swanson	Justin Cope	Katrina Heimark
Levy limits	Jared Swanson	Justin Cope	Katrina Heimark
PILT (payment in lieu)	Jared Swanson	Janelle Taylor*	Katrina Heimark
Truth-in-taxation	Jared Swanson	Justin Cope	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

*Andrew Lee (andrew.lee@house.mn.gov)

*Janelle Taylor (janelle.taylor@house.mn.gov)