

Senate Tax Committee
Tuesday, April 12, 2005
Room 15 Capitol
Chair, Senator Lawrence J. Pogemiller

Present

Pogemiller, Chair
Tomassoni, Vice Chair
Bakk
Belanger
Betzold
Johnson
Marty
Moua
Ortman
Skoe

Absent

Limmer
McGinn

Senator Pogemiller called the meeting to order at 9:10 a.m.

A quorum was present.

Agenda Item #1: MN Tax Incidence Study 2005

1. Presentation by Dick Gebhart and Rod Hoheisel, Department of Revenue
2. Overview of 2005 MN State and Local Tax Incidence Presentation
 - a. Tax Incidence Presentation "Distributional incidence by MN households" pg. 11 and 12, effective tax rate
 - b. Tax Incidence Study "2002 population deciles" pg. 31
 - c. Business property taxes
3. General discussion
 - a. Fees: If included now, would they affect the study?
 - b. Progressive/regressive taxes
 - c. Property tax refund/renters credit
 - d. How much CI property taxes are exported?

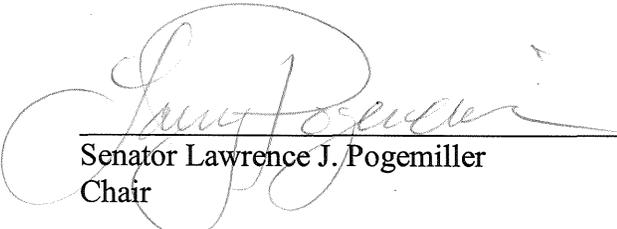
Agenda Item #2: List of bills before the tax committee

Agenda Item #1: Continuation of Tax Incidence Study discussion

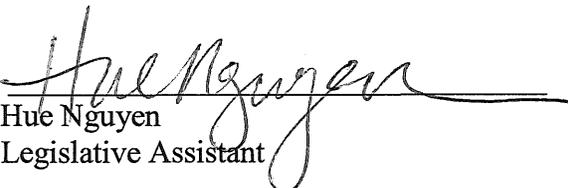
1. Continuation of general discussion
 - a. CI Property taxes
 - b. State wide business property tax

Senator Pogemiller adjourned the meeting at 11:05 a.m.

Respectfully Submitted:



Senator Lawrence J. Pogemiller
Chair



Hue Nguyen
Legislative Assistant

Senate Committee on Taxes
Tuesday, April 12, 2005
9:00 a.m., Room 15 State Capitol

A G E N D A

Tax Incidence Study.
Dick Gebhart, MN Department of Revenue

Senator Lawrence J. Pogemiller, Chair
Hue Nguyen, Legislative Assistant