



# Minnesota Senate Taxes Committee

Thursday, March 10th, 2022  
Hybrid Hearing, G-15 – 8:30 a.m.

*Fairness, adequacy, simplicity, neutrality, transparency, and administrative ease are hallmarks of good tax policy. The Senate Tax Committee will focus on nimble, good tax and fiscal policies that empower Minnesota families and grow economic activity.*

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## Agenda

**8:30** Call to Order

**8:30 – 8:50** SF-3590 (Nelson) Certain Requirements modifications for the pass-through entity tax

- Testifiers:
  - Geno Fragnito, Director of Government Relations, Minnesota Society of CPA's
  - Joseph Schwartz, Director/Counsel of Regulatory Affairs, Managed Funds Association (remote)
  - Todd Koch, CPA, John A. Knutson & Company (in-person)

**8:50 – 9:10** SF-3671 (Coleman) Spousal portability of a deceased spouse's unused exclusion amount provision

- Testifiers
  - Todd Koch, CPA, John A. Knutson & Company (in-person)

**9:10 – 9:30** SF-3090 (Bigham) Federal exclusion from gross income of restaurant revitalization grants conformation

- Testifiers:
  - Ben Wogsland, Executive Vice President, Hospitality MN
  - Todd Koch, CPA, John A. Knutson & Company (in-person)

**9:30** Adjourn

- Next Hearing: Tuesday, March 15th, 2022