



Minnesota Senate Tax Committee

Tuesday, March 21, 2023

8:30 a.m.

Room G-15

Agenda

Chair

Ann H. Rest
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Vice Chair

Matt Klein

Ranking Minority Member

Bill Weber

Members

Scott Dibble
Steve Drazkowski
Kari Dziedzic
Grant Hauschild
Jeremy Miller
Carla Nelson
Aric Putnam

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Daniel Mickelberg (R)

Senate Counsel

Nora Pollock
Eric Silvia

Legislative Analyst

Bjorn Arneson

Fiscal Analyst

Casey Muhm

1. Call to Order

2. Adoption of minutes from 3/16/2023

3. SF 1879 (Putnam) – Beginning farmer tax credit for the sale of an agricultural asset eligibility modification; credit administration appropriation and sunset of the credit repeal authorization

A2 Amendment

Testifiers:

- Thom Peterson – Commissioner, Minnesota Department of Agriculture
- Molly Byron – Byron Farms, Waseca, MN

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• SF 453 (Klein) – Property tax deferral modification for senior citizens authorization

A1 Amendment

Testifier:

- Matt Hilgart – Association of Minnesota Counties

5. SF 2443 (Klein) – Pass-through entity tax modification

Testifiers:

- John Reynolds – State Director, National Federation of Independent Businesses
- Geno Fragnito – Director of Government Relations, MNCPA
- Joseph Schwartz – Director, Managed Funds Association

6. SF 2729 (Rest) – Definition modification of resident trust

Testifier:

- Michael Sampson – Trusts and estate planning attorney

7. SF 1062 (Westrom) – Requirement repeal for June accelerated payments for cigarette and tobacco taxes and liquor taxes

Testifiers:

- Thomas Briant – Executive Director, MN Wholesale Marketing Association
- Mike Smith – President, Granite City Jobbing

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8. SF 2893 (Rest) – Internal Revenue Code incorporation as amended through March 1, 2023

Testifiers:

- Joanna Bayers – Legislative Director, Department of Revenue

9. Announcements

10. Adjournment