Taxes Committee Tuesday, March 12, 2024 8:30 AM, Room G-15, Capitol

### **Minutes**

<u>Present</u>: Senator Ann H. Rest - Chair, Senator Matt D. Klein - Vice Chair, Senator D. Scott Dibble, Senator Steve Drazkowski, Senator Grant Hauschild, Senator Jeremy R. Miller, Senator Carla J. Nelson, Senator Aric Putnam, Senator Bill Weber

**Excused: Senator Kari Dziedzic** 

Senator Ann H. Rest called the meeting to order at 8:35am.

Approval of the minutes from 3/7/24.

The minutes from March 7, 2024, were approved as presented.

Presentation by the Department of Administration and the U of MN Extension on the FY23 Historic Tax Credit Economic Impact Report

### **Testifiers:**

Amy Spong, Director and Deputy State Historic Preservation Officer, State Historic Preservation Office, Department of Administration
Brigid Tuck, Senior Economic Impact Analyst, U of MN Extension, Department of Community Development

<u>S.F. 4389:</u> Senator Klein: Detachable units separately sold for landscaping equipment sales and use tax exemption removal; land clearing services removal from the definition of sale and purchase; materials consumed in agricultural production sales and use tax exemption modification.

## **Testifiers:**

Scott Frampton, Owner, Landscape Renovations
Greg Krogstad, CEO, Rainbow TreeCare
James Kimball, Corporate Controller, Gerten Greenhouses and Garden Center Inc.
Lew Gerten, President, Gerten Greenhouses and Garden Center Inc.
Joanna Bayers, Legislative Director, Minnesota Department of Revenue

Senator Rest moved that S.F. 4389 be laid over.

S.F. 4091: Senator Rest: Department of Revenue Policy and Technical Bill.

## **Testifiers:**

Joanna Bayers, Legislative Director, Minnesota Department of Revenue Margaret Reisdorf, Attorney, Minnesota Department of Revenue Kenzie Gerber Lord, Attorney, Minnesota Department of Revenue Peter Hendricks, Attorney, Minnesota Department of Revenue Jim Jordan, Attorney, Minnesota Department of Revenue

Senator Rest moved that S.F. 4091 be laid over.

The gavel was transferred to Vice-Chair Klein.

S.F. 2729: Senator Rest: Definition modification of resident trust.

# Testifier:

Michael Sampson, Trust and Estates Attorney, Maslon Law Firm

Senator Klein moved that S.F. 2729 be laid over.

The meeting was adjourned at 10:06am.

ann & Best

Senator Ann H. Rest, Chair

Madeline L. Honnann

Maddie Hormann, Legislative Assistant