

Taxes Committee
Thursday, March 21, 2024
8:30 AM, G-15 Capitol

Minutes

Present: 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 8:38am.

Approval of the minutes from 3/20/24.

The minutes from March 20, 2024, were approved as presented.

S.F. 3958: Senator Putnam: Prepared food sold by cottage food sellers sales and use tax exemption establishment.

Testifier:

Kathy Zeman, Executive Director, MN Farmers' Market Association

Senator Rest moved that S.F. 3958 be laid over.

The gavel was transferred to Vice Chair Klein.

S.F. 4653: Senator Rest: Itemized deduction modification to exclude certain charitable contributions.

Testifier:

Katina Mortensen, Vice President, Policy & Partnerships, MN Council on Foundations

Senator Klein moved that S.F. 4653 be laid over.

S.F. 4725: Senator Rest: Commissioner of revenue is bound by Tax Court opinions provision.

Senator Rest offered the A1 Amendment. The motion prevailed and the A1 Amendment was adopted.

Testifiers:

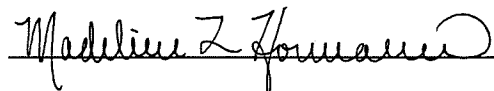
Commissioner Paul Marquart, Minnesota Department of Revenue
Geno Fragnito, Minnesota Society of CPAs
Jennifer Pusch, Fredrickson and Byron
Ben Wagner, Wagner Tax Law
Jane Bowman, Minnesota Tax Court, Chief Judge
Bradford Delapena, Minnesota Tax Court, Judge

Senator Klein moved that S.F. 4725, as amended, be laid over.

The meeting was adjourned at 9:50am.



Senator Ann H. Rest, Chair



Maddie Hormann, Legislative Assistant