

April 4, 2024

RE: SF 5168 (Klein) Tax assessment limits

Chair Rest and Members of the Minnesota Senate Taxes Committee,

The Minnesota Chamber of Commerce represents over 6,300 businesses of all sizes and industries employing over 500,000 employees in Minnesota. We advocate for public policies to strengthen Minnesota's business climate and to help grow Minnesota's economy.

We urge your support of this bill and thank Senator Klein for authoring this taxpayer friendly bill. This is an important bill to prevent unfair and surprise tax assessments by the Minnesota Department of Revenue when a taxpayer has reasonably relied on a past audit to determine their tax liabilities. We have heard of past situations where taxpayers have received unexpected tax assessments and penalties because a new auditor came to a different conclusion than a previous auditor.

We urge your support of this bill adding important protections for taxpayers and improving the fairness Minnesota's tax system.

Sincerely,

## **Beth Kadoun**

Beth Kadoun
Vice President of Tax and Fiscal Policy
Minnesota Chamber of Commerce