



January 22, 2025

Dear Members of the 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 support Senate File 88 and thank Senator Klein for his authorship of 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.

Minnesota's complex and often confusing administration of taxes remains a significant challenge for businesses of all sizes. 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 which will improve the certainty and fairness in Minnesota's tax system.

Sincerely,

Brian Cook
Director of Taxes, Fiscal Policy, and Elections