House Members Rep. Aisha Gomez, Chair Rep. Greg Davids Rep. Jerry Hertaus Rep. Jennifer Schultz Rep. Paul Marquart, ex-officio Senate Members

Sen. Ann Rest, Vice-Chair Sen. Thomas Bakk Sen. Kari Dziedzic Sen. Bill Weber Sen. Carla Nelson, ex-officio **Executive Branch Member** Comm. Robert Doty, Revenue

August 11, 2022

10:00 a.m.

Meeting will be held remotely via Zoom and livestreamed on the LBO YouTube channel

Agenda

- 1. Welcome and Introductions
- 2. Review and approve July 14, 2022 meeting minutes
- 3. Presentation: Tax expenditure evaluation practices in other states

John Hamman, The Pew Charitable Trusts

- 4. Tax expenditure initial review
 - a. Process for identifying purpose of tax expenditures
 - i. LBO presents methodology for collecting and presenting information on purpose statements
 - b. Commission process for approving purpose statements
 - c. Tax expenditures adopted to conform to federal tax code
 - d. Schedule of review
- 5. Future meeting topics
- 6. Adjourn

DOCUMENTS: Meeting documents may be found on the <u>Tax Expenditure Review Commission meeting</u> <u>webpage</u>.

VIEW COMMISSION MEETING: Meetings may be viewed on the LBO YouTube channel.

ACCESSIBILITY: To provide feedback on digital accessibility of meeting information, please submit comments through the MN Legislature Accessibility & Usability Comment Form. If you require an accommodation, please contact <u>Kathryn.Ho@lbo.mn.gov</u> or by leaving a message at 651-297-7146. To learn more about requesting an accommodation, please visit the <u>FAQs for Disability Access</u>.

This meeting is being held in accordance with the June 2, 2022 LCC Memorandum from Speaker Melissa Hortman and President David Osmek, Guidance for commission/council/etc. meetings during the 2022 interim.