



# AGENDA

## Tax Expenditure Committee

Friday, December 3, 2021  
1:30 p.m.  
State Capitol, Room 103

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### MEMBERS

Senator Dan Dawson, Co-chairperson  
Senator Joe Bolkcom  
Senator Tim Goodwin  
Senator Pam Jochum  
Senator Roby Smith

Representative Lee Hein, Co-chairperson  
Representative Jane Bloomingdale  
Representative Charles Isenhart  
Representative Dave Jacoby  
Representative Dustin Hite

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- 1:30 p.m.      **MEETING CONVENES**  
Introductory comments from Co-chairpersons
- 1:45 p.m.      **High Quality Jobs Program**--Zhong Jin, Iowa Department of Revenue, and Director Debi Durham and Paul Stueckrad, Iowa Economic Development Authority
- 2:05 p.m.      **Beginning Farmer Tax Credit**--Estelle Montgomery, Department of Revenue, and Aaron Smith, Iowa Finance Authority
- 2:25 p.m.      **Charitable Conservation Contribution Tax Credit**--John Good, Iowa Department of Revenue
- 2:45 p.m.      **New Jobs Tax Credit**--Zhong Jin, Iowa Department of Revenue
- 3:05 p.m.      **Administrative Tax Credits and Other Tax Credits**--Karen Tigges, Iowa Department of Revenue
- **Alternative Minimum Tax Credit**
  - **Assistive Device Tax Credit**
  - **Claim of Right Tax Credit**
  - **Motor Vehicle Fuel Tax Credit**
  - **S Corp Apportionment Tax Credit**
- 3:25 p.m.      **Property Tax Credits**--Estelle Montgomery, Iowa Department of Revenue
- **Homestead Tax Credit**
  - **Elderly and Disabled Property Tax Credit**
  - **Agricultural Land Tax Credit**
  - **Military Service Tax Credit**
  - **Business Property Tax Credit**
  - **Commercial and Industrial Property Tax Replacement Claims**

- 3:45 p.m. **Franchise Tax Credit**--Karen Tigges, Iowa Department of Revenue
- 4:05 p.m. **Earned Income Tax Credit**--John Good, Iowa Department of Revenue
- 4:25 p.m. **Research Activities Tax Credit**--Cody Schmidt, Iowa Department of Revenue, and Paul Stueckradt, Iowa Economic Development Authority
- 4:45 p.m. **Committee Discussion**
- 5:00 p.m. **Adjournment**