

**3.192 REQUIREMENTS FOR NEW OR RENEWED TAX EXPENDITURES.**

(a) Any bill that creates, renews, or continues a tax expenditure must include a statement of intent that clearly provides the purpose of the tax expenditure and a standard or goal against which its effectiveness may be measured.

(b) For purposes of this section, "tax expenditure" has the meaning given in section 270C.11, subdivision 6.

(c) Any bill that creates a new tax expenditure or continues an expiring tax expenditure must include an expiration date for the tax expenditure that is no more than eight years from the day the provision takes effect.

**History:** 2010 c 389 art 10 s 1; 1Sp2021 c 14 art 11 s 2

**NOTE:** The amendment to this section by Laws 2021, First Special Session chapter 14, article 11, section 2, is effective beginning with the 2022 legislative session. Laws 2021, First Special Session chapter 14, article 11, section 2, the effective date.