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## Revisiting the “Three-Legged Stool”: Is Good Tax Policy Dead?

**Event**

11.04.2021

Online

Cost: Free

Hosted By: Fredrikson's Tax Disputes &amp; Litigation Group

On November 4, 2021, Fredrikson & Byron's Tax Disputes & Litigation Group and guest Mark Haveman, Executive Director of the Minnesota Center for Fiscal Excellence (MCFE), presented a State Tax Webinar. Haveman and MCFE are on the forefront of tax and fiscal policy issues in Minnesota and are widely recognized for nonpartisan analysis and comparisons.

In this webinar, we revisited issues and policy questions surrounding Minnesota's so-called “three-legged stool” and focus on our state's three revenue workhorses: income tax, sales and use tax, and property tax.

How has our system evolved? How do we compare to other states that levy similar taxes? What is the current role and importance of these tax types for revenue stability and tax equity in Minnesota? What key policy concerns does each tax type present?

### Objectives

At the end of this session, attendees will be able to:

- Understand how income, sales and property tax revenue sources operate today and their role in funding Minnesota government and programs.
- Understand the tax policy behind these constituent taxes represented by the “three-legged stool” and whether those policies are still relevant today.
- Understand how other states finance their operations with these taxes by comparing their differing tax rates and the fiscal policies behind these types of taxes.
- Understand how these taxes have changed over time and the implications of those changes vs. the existing needs of Minnesota government and our community for the future.

# Revisiting the “Three-Legged Stool”: Is Good Tax Policy Dead?

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## Continuing Education:

The following continuing education credits have been submitted for this live program:

- **Minnesota CLE:** Standard CLE credit
- **Minnesota CPE:** CPE credit

## Platform Details:

This webcast is held using ON24. [Read more about the minimum system requirements here.](#)