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| RIKSDAGEN  SKATTEUTSKOTTET |

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| **PROTOKOLL** | **UTSKOTTSSAMMANTRÄDE 2023/24:27** |
| DATUM | 2024-04-04 |
| TID | 10.00-10.06 |
| NÄRVARANDE | Se bilaga 1 |

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| **§ 1** | **Justering av protokoll**  Utskottet justerade protokoll 2023/24:26. | |
| **§ 2** | **Mervärdesskatt (SkU14)**  Utskottet fortsatte beredningen av motioner.  Utskottet justerade betänkande 2023/24:SkU14.  SD-, V-, C- och MP-ledamöterna anmälde reservationer.  S-ledamöterna anmälde ett särskilt yttrande. | |
| **§ 3** | **Riksdagens skrivelser till regeringen – åtgärder under 2023 (SkU5y)**  Utskottet behandlade frågan om yttrande om skrivelse 2023/24:75 till konstitutionsutskottet.  Utskottet beslutade att yttra sig över skrivelse 2023/24:75.  Ärendet bordlades. | |
| **§ 4** | **Inkomna skrivelser**  Inkomna skrivelser enligt bilaga 2 anmäldes. | |
| **§ 5** | **Nästa sammanträde**  Utskottet beslutade att nästa sammanträde ska äga rum tisdagen den 9 april 2024 kl. 11.00. | |
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| Vid protokollet  Justeras den 9 april 2024 | |

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| SKATTEUTSKOTTET | **FÖRTECKNING ÖVER LEDAMÖTER** | | | | | | | | | | | **Bilaga 1**  **till protokoll**  **2023/24:27** | | | | |
|  | | § 1–5 | |  | |  | |  | |  | | |  | |  | |
| ***LEDAMÖTER*** | | N | R | N | R | N | R | N | R | N | R | | N | R |  |  |
| Niklas Karlsson (S) ordförande | |  |  |  |  |  |  |  |  |  |  | |  |  |  |  |
| Per Söderlund (SD) vice ordf. | | X |  |  |  |  |  |  |  |  |  | |  |  |  |  |
| Boriana Åberg (M) | | X |  |  |  |  |  |  |  |  |  | |  |  |  |  |
| Hanna Westerén (S) | | X |  |  |  |  |  |  |  |  |  | |  |  |  |  |
| Eric Westroth (SD) | | X |  |  |  |  |  |  |  |  |  | |  |  |  |  |
| Patrik Björck (S) | |  |  |  |  |  |  |  |  |  |  | |  |  |  |  |
| Fredrik Ahlstedt (M) | | X |  |  |  |  |  |  |  |  |  | |  |  |  |  |
| Ida Ekeroth Clausson (S) | | X |  |  |  |  |  |  |  |  |  | |  |  |  |  |
| David Lång (SD) | | X |  |  |  |  |  |  |  |  |  | |  |  |  |  |
| Mathias Tegnér (S) | | X |  |  |  |  |  |  |  |  |  | |  |  |  |  |
| Marie Nicholson (M) | | X |  |  |  |  |  |  |  |  |  | |  |  |  |  |
| Ilona Szatmári Waldau (V) | | X |  |  |  |  |  |  |  |  |  | |  |  |  |  |
| Cecilia Engström (KD) | | X |  |  |  |  |  |  |  |  |  | |  |  |  |  |
| Helena Lindahl (C) | | X |  |  |  |  |  |  |  |  |  | |  |  |  |  |
| Bo Broman (SD) | | X |  |  |  |  |  |  |  |  |  | |  |  |  |  |
| Annika Hirvonen (MP) | | X |  |  |  |  |  |  |  |  |  | |  |  |  |  |
| Patrik Karlson (L) | | X |  |  |  |  |  |  |  |  |  | |  |  |  |  |
| ***SUPPLEANTER*** | |  |  |  |  |  |  |  |  |  |  | |  |  |  |  |
| Erik Hellsborn (SD) | | O |  |  |  |  |  |  |  |  |  | |  |  |  |  |
| Sofie Eriksson (S) | | X |  |  |  |  |  |  |  |  |  | |  |  |  |  |
| Crister Carlsson (M) | | O |  |  |  |  |  |  |  |  |  | |  |  |  |  |
| Peder Björk (S) | | X |  |  |  |  |  |  |  |  |  | |  |  |  |  |
| Johnny Svedin (SD) | |  |  |  |  |  |  |  |  |  |  | |  |  |  |  |
| Eva Lindh (S) | |  |  |  |  |  |  |  |  |  |  | |  |  |  |  |
| Ida Drougge (M) | |  |  |  |  |  |  |  |  |  |  | |  |  |  |  |
| Erik Ezelius (S) | |  |  |  |  |  |  |  |  |  |  | |  |  |  |  |
| Ulf Lindholm (SD) | |  |  |  |  |  |  |  |  |  |  | |  |  |  |  |
| Sanne Lennström (S) | |  |  |  |  |  |  |  |  |  |  | |  |  |  |  |
| Adam Reuterskiöld (M) | |  |  |  |  |  |  |  |  |  |  | |  |  |  |  |
| Andrea Andersson Tay (V) | |  |  |  |  |  |  |  |  |  |  | |  |  |  |  |
| Yusuf Aydin (KD) | |  |  |  |  |  |  |  |  |  |  | |  |  |  |  |
| Helena Vilhelmsson (C) | |  |  |  |  |  |  |  |  |  |  | |  |  |  |  |
| Cecilia Rönn (L) | |  |  |  |  |  |  |  |  |  |  | |  |  |  |  |
| Janine Alm Ericson (MP) | |  |  |  |  |  |  |  |  |  |  | |  |  |  |  |
| Saila Quicklund (M) | |  |  |  |  |  |  |  |  |  |  | |  |  |  |  |
| Jessica Wetterling (V) | |  |  |  |  |  |  |  |  |  |  | |  |  |  |  |
| Anders Karlsson (C) | |  |  |  |  |  |  |  |  |  |  | |  |  |  |  |
| Larry Söder (KD) | |  |  |  |  |  |  |  |  |  |  | |  |  |  |  |
| Hans Eklind (KD) | |  |  |  |  |  |  |  |  |  |  | |  |  |  |  |
| Mats Berglund (MP) | |  |  |  |  |  |  |  |  |  |  | |  |  |  |  |
| Elin Söderberg (MP) | |  |  |  |  |  |  |  |  |  |  | |  |  |  |  |
| Martin Melin (L) | |  |  |  |  |  |  |  |  |  |  | |  |  |  |  |
| Helena Gellerman (L) | |  |  |  |  |  |  |  |  |  |  | |  |  |  |  |
| Maj Karlsson (V) | |  |  |  |  |  |  |  |  |  |  | |  |  |  |  |
| Ann-Christine Frohm Utterstedt (SD) | |  |  |  |  |  |  |  |  |  |  | |  |  |  |  |
| N = Närvarande | X = ledamöter som deltagit i handläggningen | | | | | | | | | | | | | | | |
| R = omröstning med rösträkning | O = ledamöter som har varit närvarande men inte deltagit | | | | | | | | | | | | | | | |

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| SKATTEUTSKOTTET |  | **Bilaga 2**  till protokoll 2023/24:27 |

*Inkomna skrivelser*

*Dnr Ämne*

1450–2023/24 Regelförenkla momsregler som motarbetar omställning till miljövänliga bilar

1489–2023/24 Hemställan om lagändring för UF-företagande inom tjänstesektorn