

TAXATION COMMITTEE

(21 members)

- 2006 § 6 Study the state's income tax credits, including an inventory of all of the state's income tax credits, a review of the nature of each credit, an indication of the targeted class of recipients of each credit, an analysis of possible barriers to using the credits, an analysis of possible gaps and overlaps in the state's income tax credits, the relationship of state income tax credits to federal tax policy, and a review of the effectiveness of each credit
- 2032 § 13 (2007) Study the feasibility and desirability of property tax reform and providing property tax relief to taxpayers of the state, with the goal of reduction of each taxpayer's annual property tax bill to an amount that is not more than 1.5 percent of the true and full value of property, and including examination of the proper measure of education funding from local taxation and state resources and the variability of funding resources among taxing districts and examination of improved collection and reporting of property tax information to identify residency of property owners with minimized administrative difficulty, and considering sustainability of state-funded property tax relief in view of the compounding effect of ongoing property taxable valuation increases (amended by 2011 House Bill No. 1047, Section 15)
- 2356 § 2 Study use of special assessments for public improvements, use and administration of special assessments across the state, and alternative funding mechanisms available and possible processes and procedures that would facilitate a transition to any recommended alternative funding mechanisms
- 1047 § 16 Study corporate income taxes, corporate income apportionment factors, and potential impact of federal legislation on state corporate income taxes - Amended by Legislative Management directive to exclude study of financial institutions taxes
- 1246 § 3 Study the feasibility and desirability of extending the sales tax exemption on purchases of tangible property to all charitable nonprofit organizations so that all such organizations are treated equally and fairly under state law; and may undertake a comparative analysis of the efficacy of sales tax exemptions and rate reductions, including, for each exemption or reduction, a detailed analysis of the fiscal impact to the state; benefits to the state economy from eliminating or retaining the exemption or rate reduction; the relationship of the exemption or rate reduction to tax policies of other states and to federal or state laws or regulations; and who are the beneficiaries of each exemption or rate reduction, specifically including the extent to which the benefits flow to out-of-state concerns
- 1322 § 3 Study use of special assessments for public improvements, use and administration of special assessments across the state, and alternative funding mechanisms available, with emphasis on imposition and relative rate of special assessments against agricultural property, and including examination of agricultural property tax classification and assessment issues, with emphasis on these issues within and near city boundaries
- 1417 § 1 Study the feasibility and desirability of exempting purchases by health-related clinics from sales and use taxes, including what circumstances, if any, purchases by health-related clinics should be exempt from sales and use taxes
- 3030 Study the feasibility and desirability of requiring use of cigarette tax stamps
- Study the feasibility and desirability of oil extraction tax rate reductions and elimination of selected exemptions which would take effect at certain levels of increased production and revenue - Legislative Management chairman directive
- Receive annual reports from the Division of Community Services on renaissance zone progress (NDCC § 40-63-03)
- Receive the compilation and summary of state grantor reports filed annually by the Department of Commerce and the reports of state agencies that award business incentives for the previous calendar year (NDCC § 54-60.1-07)
- Receive report from the Tax Commissioner within 120 days after the end of each fiscal year from compiled reports from counties receiving allocations of oil and gas gross production tax revenues describing funds received, expended, and unexpended (NDCC § 57-51-15)
- Receive report from the Tax Commissioner during the 2013-14 interim regarding the findings and recommendations of the commissioner's cost-benefit analysis during the 2009-11 and 2011-13 bienniums of the coal severance tax exemption for coal used in certain plants (2009 S.L., ch. 562, § 5)
- Receive annual report from the Department of Commerce compiling reports from cities that have a renaissance zone included in a tax increment financing district (2011 Senate Bill No. 2048, Section 1)
- Receive report from the Tax Commissioner during the 2011-12 and 2013-14 interims regarding the number of in-state and out-of-state investors, amount of investment, and amount of tax credits accrued, claimed, and transferred by each individual angel fund (2011 House Bill No. 1057, Section 2)

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