NORTH DAKOTA LEGISLATIVE MANAGEMENT

Tentative Agenda

TAXATION COMMITTEE

Thursday, October 29, 2009
Roughrider Room, State Capitol
Bismarck, North Dakota

9:00 a.m. Call to order
Roll call
Review of Legislative Management supplementary rules of operation and procedure

9:05 a.m. Comments by the chairman regarding committee studies and emerging taxation issues

9:15 a.m. Comments by the Legislative Council staff regarding Legislative Management assignments to the Taxation Committee:

- Senate Bill No. 2052 (2009) extended the deadline for imposition of penalties through 2011 for counties to fully implement use of soil type or soil classification data from detailed and general soil surveys in agricultural property assessments. The 2007-08 interim Taxation Committee monitored county compliance and recommended Senate Bill No. 2052 to extend the deadline. The Taxation Committee should continue to monitor county compliance and consider whether the penalty provision should be extended or eliminated.
- Under North Dakota Century Code Section 57-51-15, the Taxation Committee was assigned the responsibility to receive a 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.
- Senate Bill No. 2035 (2009) requires the Tax Commissioner to conduct a cost-benefit analysis during the 2009-11 and 2011-13 bienniums of the coal severance tax exemption for coal used in agricultural processing facilities or facilities owned by the state or a political subdivision, including beneficiated coal. The bill requires the Tax Commissioner to report the findings of the analysis to an interim committee designated by the Legislative Management during the 2013-14 interim.

9:25 a.m. Presentation by the Legislative Council staff of a background memorandum on the property tax reform and relief study

10:00 a.m. Break

10:15 a.m. Presentation by the Tax Department staff on information available in the *2008 Property Tax Statistical Report* and *State and Local Taxes* 2008 (*Red Book*) published by the Tax Commissioner's office

10:45 a.m. Presentation by the Legislative Council staff of a background memorandum on the study of providing a homestead credit for all North Dakota residential property owners and occupants

11:00 a.m. Committee discussion and directives regarding property tax study issues

11:15 a.m. Presentation by the Legislative Council staff of a background memorandum relating to study of mineral production impact and taxation issues

11:40 a.m. Comments by interested persons in attendance regarding the mineral production impact and taxation study

11:50 a.m. Committee discussion and directives regarding the mineral production impact and taxation study

12:00 noon Luncheon recess

1:00 p.m. Presentation by Mr. Terry Traynor, North Dakota Association of Counties, regarding the study of the equity of the 911 fee structure and current and future funding of emergency services communications in the state

1:45 p.m. Committee discussion and directives regarding the 911 fee structure study

2:00 p.m. Adjourn

Committee Members

Senators Dwight Cook (Chairman), John M. Andrist, Jim Dotzenrod, Joe Miller, George Nodland, Tracy Potter, Bob Stenehjem, Constance Triplett

Representatives Larry Bellew, Wesley R. Belter, David Drovdal, Robert Frantsvog, Glen Froseth, Craig Headland, Jim Kasper, Scot Kelsh, Louis Pinkerton, Arlo Schmidt, Gary R. Sukut, Dave Weiler, Lonny Winrich, Dwight Wrangham

Staff Contact: John Walstad, Code Revisor