

NORTH DAKOTA LEGISLATIVE MANAGEMENT

Tentative Agenda

TAXATION COMMITTEE

Wednesday, August 1, 2012
Harvest Room, State Capitol
Bismarck, North Dakota

- 9:00 a.m. Call to order
Roll call
Consideration of the minutes of the May 29, 2012, meeting
- 9:05 a.m. Property tax relief consideration and discussion, including:
- Bill draft to extend the mill levy reduction grant program
 - Bill draft to provide a residential property tax credit and limit the amount of the farm residence property tax exemption
 - Bill draft to provide a residential property tax credit and an enhanced credit for individuals age 65 or older
 - Bill draft to provide a residential property tax credit, limited to individuals age 65 and older
 - Bill draft to provide property tax relief through allocations to counties for distribution among political subdivisions
 - Memorandum on statutory use of the words "primary residence"
- Comments by interested persons
Committee discussion
- 10:30 a.m. Break
- 10:45 a.m. Property tax reform consideration and discussion, including:
- Bill draft to synchronize taxable years for mobile homes and real property
 - Bill draft to establish a minimum agricultural property valuation based on a percentage of market value
 - Bill draft to require filing of information on political subdivision indebtedness
 - Memorandum providing information on statutory requirements for voter or governing body approval of indebtedness that may be incurred by political subdivisions and when voter approval is required
 - Information available on political subdivision indebtedness through the electronic municipal market access (EMMA) Internet site
 - Information on consideration of political subdivision debt limits in audits
 - Bill draft to allow a political subdivision to revoke a property tax exemption previously granted
 - Bill draft to eliminate discretionary property tax exemptions granted by cities or counties
 - Bill draft to eliminate job development authorities
 - Resolution draft for a constitutional amendment to allow the Legislative Assembly to permit property tax imposition for the cost of services provided to certain exempt entities

- 11:30 a.m. Presentation by Ms. Marcy Dickerson, State Supervisor of Assessments and Director of the Property Tax Division, Tax Department, regarding exempt new business property in the 10 largest counties, annual claims for residential property tax exemptions, and the bill draft to change the mobile home tax year
- 11:45 a.m. Presentation by Mr. Gordon La France, Department of Commerce, of a summary of business incentive agreements and distribution of a Department of Commerce report on renaissance zone progress
- 12:00 noon Luncheon recess
- 1:00 p.m. Comments by interested persons on property tax reform issues
- 1:30 p.m. Committee discussion relating to property tax reform issues
- 2:00 p.m. Break
- 2:15 p.m. Presentation by a Tax Department representative regarding the tax implications of the Affordable Care Act
- 2:30 p.m. Presentation by Mr. Lance Gaebe, Commissioner, Department of Trust Lands, regarding energy impact grant rounds
- 3:10 p.m. Presentation by the Legislative Council staff of a bill draft to eliminate the stripper well exemption for certain new wells
- 3:20 p.m. Presentation of a bill draft based on a 2011 proposed amendment to reduce the oil extraction tax as certain daily production level benchmarks are reached
- 3:30 p.m. Committee discussion of oil tax issues
- 3:40 p.m. Consideration of bill drafts regarding elimination of sales tax exemption for residents of Montana and elimination of sales tax refunds for Canadian residents
- 3:50 p.m. Committee discussion of sales tax exemption issues
- 4:00 p.m. Adjourn

Committee Members

Senators David Hogue (Chairman), Randy Burckhard, Dwight Cook, Jim Dotzenrod, Lonnie J. Laffen, Dave Oehlke, Ronald Sorvaag
 Representatives Larry Bellew, Wesley R. Belter, David Drovdal, Glen Froseth, Lyle Hanson, Patrick Hatlestad, Craig Headland, Richard Holman, Jim Kasper, Shirley Meyer, Mike Nathe, Marvin E. Nelson, Mark S. Owens, Roscoe Streyle

Staff Contact: John Walstad, Code Revisor