

Testimony in Opposition to Senate Bill 2279
January 26, 2023
Senate Agriculture and Veterans' Affairs Committee
Bill Wocken on behalf of the North Dakota League of Cities

Good morning, Mr. Chairman and members of the Senate Agriculture and Veterans' Affairs Committee. For the record. My name is Bill Wocken, appearing on behalf of the North Dakota League of Cities in opposition to Senate Bill 2279.

This bill proposes to add an exemption to property taxation for agricultural commodity storage structures storing specified agricultural products produced by the owner of the warehouse or their direct relatives. These buildings no longer would need to be located on the primary farming tract. They could be anywhere.

The League of Cities has consistently opposed tax exemptions in the past on the grounds that each exemption only increases the tax burden for properties that are not exempt. There are already 43 exemptions enumerated in this section of the Century Code. We do not favor adding another.

For these reasons the North Dakota League of Cities opposes this bill and respectfully requests a Do Not Pass recommendation from the committee. I will be happy to answer any questions you may have of me.