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**Testimony of Lance Gaebe
North Dakota Farmers Union
In Support of SB 2177
House Finance and Taxation Committee
March 10, 2025**

Chairman Headland and members of the Finance and Taxation Committee,

Thank you for the opportunity to testify on Senate Bill No. 2177. My name is Lance Gaebe, and I am testifying on behalf of North Dakota Farmers Union's (NDFU) members in support of SB 2177.

During our most recent annual convention, NDFU members adopted a special order of business outlining priorities for this legislative session. Among that list of priorities is support for programs that "promote locally led livestock development." NDFU believes SB 2177 is a meaningful step toward that goal.

Senate Bill 2177 redirects the sales and use tax collected to construct, expand or repair a larger scale animal agriculture facility to the county in which the facility is located. Under current law, those sales taxes remain in the General Fund. This proposal would up to direct \$500,00 annually to the political subdivision for infrastructure improvements and maintenance.

SB 2177 is modeled after a similar sales and use tax rebate in South Dakota. We believe this new program will complement existing programs that support locally-led livestock development, including the Agriculture Infrastructure Fund and the Regional Livestock Development and Planning Grant program.

NDFU respectfully request a "Do Pass" recommendation on SB 2177. Thank you for your consideration. I will stand for any questions.