

MICROFILM DIVIDER

OMB/RECORDS MANAGEMENT DIVISION
SFN 2053 (2/85) 5M



ROLL NUMBER

DESCRIPTION

1179

2005 HOUSE HUMAN SERVICES

HB 1179

2005 HOUSE STANDING COMMITTEE MINUTES

BILL/RESOLUTION NO. HB 1179

House Human Services Committee

Conference Committee

Hearing Date Jan. 10, 2005

Tape Number	Side A	Side B	Meter #
#1		x	#3370-5639

Committee Clerk Signature



Minutes:

Chairman Price opened hearing. Eleven members present, one absent.

Rep. Devlin: This bill is basically a clean up bill, there was some areas that were being questioned and the dept. felt is necessary to take care of it by introducing this legislation.

Chairman Price: This covers it, regardless if it is for profit or non profit?

Rep. Devlin: Yes.

Rep. Vigesaa, Distr. 23. Testimony Attached.

Shelly Peterson, President, ND Long Term Care Assn. Testimony Attached.

Rep. Kreidt: Do you have to apply for tax exemption under the New Hampshire model?

S. Peterson: Legally, they have to apply for their own.

Chairman Price: How does this effect their vehicles?

S. Peterson: It doesn't, unless it directly effects the benefit of the residents.

Chairman Price: What about the day care areas, does the facility have to separate that?

S. Peterson: Nursing facilities that are doing day care meals or meal delivery aren't paying sales tax.

Rep. Porter: Do you know which facilities are for profit vs. nonprofit?

S. Peterson: I don't have that information in front of me, but I can get you a copy of the list.

Rep. Weisz: In my opinion, I don't think most are paying sales tax. How do they consider this?

S. Peterson: The eligible facilities should be taking into consideration that sales need to benefit the occupants or patients.

Chairman Price: I believe this needs to be clarified.

Rep. Weisz: They could solve this by directing the provider under the licensing process.

S. Peterson: I don't believe that is meant to pay sales tax on services.

Rep. Weisz: I understand they are purchasing items for the occupants, but hospital/nursing homes provide some services, and they aren't paying sales tax.

S. Peterson: A few provide personal services, they are only purchasing a few items. The confusion lies, in my opinion, the titling of Long Term Care facility vs. Assisted Living facilities and then if and who and when did they provide "services".

Gary Anderson, ND St. Tax Dept.

I am here to take any questions on this quandary. For eligible facility, they need to apply for and display a 501C3 certificate. This bill would exempt them from having to do that. Employ benefits are not covered. The situation seems be having problems with assisted living facilities blending. We need to require allocations, remit the tax due, and if they expand their operations, further use care, they need to pay taxes. We, in the tax dept., will work with them, so everyone understands.

Page 3

House Human Services Committee

Bill/Resolution Number HB 1179

Hearing Date Jan. 10, 2005

Rep. Weisz: Does the vehicles fall under this.

G. Anderson: It is exempt if it is used for the occupant area of the facility, generally they would be taxable.

Chairman Price: I know the gift shops pay taxes.

G. Anderson: That is actually taxable, as they feel that is in direct competition with "Main St."

Chairman Price: Then areas like housekeeping in the facility is exempt from tax, but if they go outside of the facility, they are not?

G. Anderson: Yes.

Chairman Price: Does any facility offer meals to the public? How is that handled regarding spouses etc.?

G. Anderson: Our position is if it is not advertised to the general public, is exempt. But is there are guests, extended family, they need to pay tax.

Hearing closed.

2005 HOUSE STANDING COMMITTEE MINUTES

BILL/RESOLUTION NO. HB1179

House Human Services Committee

Conference Committee

Hearing Date January 12, 2005

Tape Number	Side A	Side B	Meter #
#1		x	5400-6211

Committee Clerk Signature



Minutes:

Chairman Price opened the discussion on HB 1179.

Chairman Price indicated that V.Chrm Kreidt had contacted again the lady that did the fiscal note and she said "the fiscal impact of HB1179, is based on 45 assisted living facilities and the average taxable sales volume of \$10,000 each. Therefore, the exemption on the average is worth \$500.00 each. I hope this helpful, please contact Gary Anderson or myself if you need further information". V.Chrm Kreidt contacted her again and said "Kathy, can you tell me how many facilities are paying the sales tax at this time out of the 45?." Reply: " No, because the sales are being reported by the merchant supplying the goods, not by the assisted living facility, few facilities may be considering themselves exempt already and purchasing items tax-free but they could be subject to audit on these purchases and potentially access the tax, hence the assumption that this exemption would benefit all qualifying assisted living facilities eventho currently, erroneously making purchases tax-free. These facilities are submitting a form, monthly or

Page 2
House Human Services Committee
Bill/Resolution Number HB 1179
Hearing Date January 12, 2005

quarterly depending on the amount of tax they are paying. I don't believe she is pulling those figures.

Rep. Weisz: This is the worst case senario.

Chairman Price: There seems to be no more discussion.

Rep. Devlin: Motion Do Pass

Rep. Porter: Second

Vote: 10-1-1 Carrier: Rep. Devlin

FISCAL NOTE
 Requested by Legislative Council
 01/07/2005

Bill/Resolution No.: HB 1179

1A. **State fiscal effect:** *Identify the state fiscal effect and the fiscal effect on agency appropriations compared to funding levels and appropriations anticipated under current law.*

	2003-2005 Biennium		2005-2007 Biennium		2007-2009 Biennium	
	General Fund	Other Funds	General Fund	Other Funds	General Fund	Other Funds
Revenues			(\$41,400)	(\$3,600)		
Expenditures						
Appropriations						

1B. **County, city, and school district fiscal effect:** *Identify the fiscal effect on the appropriate political subdivision.*

2003-2005 Biennium			2005-2007 Biennium			2007-2009 Biennium		
Counties	Cities	School Districts	Counties	Cities	School Districts	Counties	Cities	School Districts

2. **Narrative:** *Identify the aspects of the measure which cause fiscal impact and include any comments relevant to your analysis.*

HB 1179 creates a sales and use tax exemption for sales to a licensed assisted living facility.

3. **State fiscal effect detail:** *For information shown under state fiscal effect in 1A, please:*

A. **Revenues:** *Explain the revenue amounts. Provide detail, when appropriate, for each revenue type and fund affected and any amounts included in the executive budget.*

If enacted, HB 1179 is expected to reduce state general fund revenues and state aid distribution fund revenues by an estimated \$45,000 during the 2005-07 biennium.

B. **Expenditures:** *Explain the expenditure amounts. Provide detail, when appropriate, for each agency, line item, and fund affected and the number of FTE positions affected.*

C. **Appropriations:** *Explain the appropriation amounts. Provide detail, when appropriate, of the effect on the biennial appropriation for each agency and fund affected and any amounts included in the executive budget. Indicate the relationship between the amounts shown for expenditures and appropriations.*

Name: Kathryn L. Strombeck
 Phone Number: 328-3402

Agency: Office of Tax Commissioner
 Date Prepared: 01/11/2005

Date: 1/12/05

Roll Call Vote #: /

2005 HOUSE STANDING COMMITTEE ROLL CALL VOTES
BILL/RESOLUTION NO. HB 1179

House Human Services Committee

Check here for Conference Committee

Legislative Council Amendment Number

Action Taken *Do Pass*

Motion Made By *Deulin*

Seconded By *Porter*

Representatives	Yes	No	Representatives	Yes	No
Chairman C.S. Price	✓		Rep.L. Kaldor	✓	
V Chrm.G. Kreidt	✓		Rep.L. Potter	✓	
Rep. V. Pietsch	✓		Rep.S. Sandvig	✓	
Rep.J.O. Nelson		<i>AB</i>			
Rep.W.R. Devlin	✓				
Rep.T. Porter	✓				
Rep.G. Uglem	✓				
Rep C. Damschen	✓				
Rep.R. Weisz	✓	✓			

Total () *10* No */*

Absent *1*

Floor Assignment *Deulin*

If the vote is on an amendment, briefly indicate intent:

REPORT OF STANDING COMMITTEE (410)
January 13, 2005 5:51 p.m.

Module No: HR-08-0461
Carrier: Devlin
Insert LC: . Title: .

REPORT OF STANDING COMMITTEE

HB 1179: Human Services Committee (Rep. Price, Chairman) recommends DO PASS
(10 YEAS, 1 NAY, 1 ABSENT AND NOT VOTING). HB 1179 was placed on the
Eleventh order on the calendar.

2005 SENATE FINANCE AND TAXATION

HB 1179

2005 SENATE STANDING COMMITTEE MINUTES

BILL/RESOLUTION NO. **HB 1179**

Senate Finance and Taxation Committee

Conference Committee

Hearing Date **March 9, 2005**

Tape Number	Side A	Side B	Meter #
#1	X		6.6 - 21.6

Committee Clerk Signature



Minutes:

CHAIRMAN URLACHER CALLED THE COMMITTEE TO ORDER AND OPENED THE HEARING ON HB 1179.

REP. DEVLIN: Prime sponsor of the bill appeared in support with written testimony.

SEN. COOK: we recently passed a bill that was a House bill that created a definition for assisted living facilities, this bill says that those licensed by Human Services are going to be eligible for this sales tax exemption, my question I guess is what's the difference between those who are licensed and the definition that we created this session or is there a relationship?

SHELLY PETERSON of Long Term Care Association appeared in support with testimony.

In answer to Sen. Cook's question - HB 1147 and there is a grandfather clause in there that if you did not currently meet the new definition being proposed, that the existing ones licensed by the Dept. Of Human Services would be grandfathered in and could operate. We found though that probably 99% meet that definition right now. The only part of the definition that someone might

not need is that they had a requirement in there on bathrooms, that you must have a complete private bathroom associated with your living unit.

SEN. COOK: Are you saying that the 47, could there be a facility in ND that meets the definition that we have in 1147 of assisted living facility but is not licensed as a assisted living facility?

ANSWER; no, the law states that if you meet the definition you must be licensed. We are anticipating that the vast majority of those that are operating out there that currently meets the definition have already been licensed. The difference is lets say as an example the Housing Authority had housing units, they may coordinate and provide some services, maybe they do home delivered meals, maybe provide cleaning service and that technically wouldn't meet the definition but once you start arranging services for the tenants that live in those housing units, lets say you've arranged for personal care services or you provide services that touch the persons body, then you'd start providing caring services and become more responsible for that person, then your probably crossing the line and you'd probably meet the definition and probably should be licensed. There is a penalty currently in the law that if you operate as a assisted living facility if you meet the definition and your not licensed, the penalty could be a \$50 per day fine. So we've really tried to educate the facilities out there that have housing that are starting to provide services with what the law is so that they can comply with

SEN. COOK: that was exactly my concern that I had for 1147 and it was a last minute concern and you said the key word is coordinate now go back to Liberty Heights, I would think that one could argue that Liberty Heights meets that definition of assisted living facility because they coordinate all of those services. They could bring in meals on wheels, what I'm getting at is that's

a facility that I don't think is licensed nor do they want to be licensed but at that they would meet the definition of assisted living and would qualify for a sales tax exemption. That's my concern.

SHELLY: I would need more information in order to evaluate whether they met it but do they develop care plans and work with the person on arrangement of services, are they active providers, do they, does the family hold you responsible for care and services delivered to that person? If you can say yes to those kinds of questions, then you may in deed meet the definition and potentially you may want to get licensed. Its a very easy process, not difficult at all.

SEN. COOK: can you give me an example of something, a purchase that would be made that may not benefit an occupant and one that would benefit!

SHELLY: One that may not benefit as an example of, we have assisted living week for the staff we might want to purchase T-shirts to wear, caring and aging or something like that. Since that doesn't directly the occupant of the tenant, that would not be exempt in sales tax and wherever we purchase our T-shirts from we pay sales tax on. Where we might benefit from is any medical supplies, craft supplies that are directly related to a resident activity in the activity room, those types of things.

SEN. URLACHER: what is the licensing cost?

ANSWER; \$75.00 annually with the Dept. Of Human Services and then also with the Dept. Of Health, they actually carry two license and I believe that one is \$75.00 also.

SEN. URLACHER: are there periodic inspections that go on?

ANSWER; not really, except for the Health Dept. They will come in and look at life safety issues and look at your kitchen and food preparation area. But for Human Services its kind of a self declaration, you get a packet, complete an application, you give them information, the Dept.

Of Human Services, it would be a rarity that they would come out and survey you, you just sign off of what your doing. They don't apply a penalty, they give you a warning and you have 60 days to comply to get your license in.

DEAN LAMPE: ND EMS Association appeared in support with the ultimate goal of lowering health costs.

GARY ANDERSON: Tax Dept. Appeared to give information stating assisted living facilities generally for the most part almost all expenses are incurred by that type of operation from your office all the way down to the materials that are directly impacting that particular individual or patient. As Shelly indicated, the exception is where it probably benefits the employee more so, for example employee recognition or employee activity, those are not viewed to be for the user benefit.

SEN. EVERY: made a **MOTION FOR DO PASS**, seconded by Sen. Bercier.

ROLL CALL VOTE: 6-0-0

Sen. Bercier will carry the bill.

Date: 3-9-05
Roll Call Vote #: 1

2005 SENATE STANDING COMMITTEE ROLL CALL VOTES
BILL/RESOLUTION NO. HB 1179

Senate **Finance and Taxation** Committee

Check here for Conference Committee

Legislative Council Amendment Number

Action Taken Do Pass

Motion Made By Every Seconded By Bercier

Senators	Yes	No	Senators	Yes	No
Sen. Urlacher	✓		Sen. Bercier	✓	
Sen. Wardner	✓		Sen. Every	✓	
Sen. Cook	✓				
Sen. Tollefson	✓				

Total (Yes) 6 No 0

Absent 0

Floor Assignment Bercier

If the vote is on an amendment, briefly indicate intent:

REPORT OF STANDING COMMITTEE (410)
March 9, 2005 11:52 a.m.

Module No: SR-43-4498
Carrier: Bercier
Insert LC: . Title: .

REPORT OF STANDING COMMITTEE

HB 1179: Finance and Taxation Committee (Sen. Urlacher, Chairman) recommends DO PASS (6 YEAS, 0 NAYS, 0 ABSENT AND NOT VOTING). HB 1179 was placed on the Fourteenth order on the calendar.

2005 TESTIMONY

HB 1179

January 10, 2005

Good morning again Chairperson Price and esteemed members of the House Human Service Committee.

I am Rep. Bill Devlin, of District 23 from Finley.

I am here to introduce HB1179 and urge a do pass recommendation from this committee.

This bill is really cleanup language. Currently all hospitals, nursing facilities, intermediate care facilities and basic care facilities are exempt from sales tax when the sale benefits the patient or occupant. Assisted living is the new type of long term care which allows individuals and couples a lot of freedom in their golden years. We would like these facilities to be treated the same.

In many cases the facilities are connected with long term care or other facilities making things very confusing for everyone. This bill will clean up the language and treat everyone the same.

I urge a do pass on HB 1179 and would be happy to answer any questions. Thank you!

William R. Devlin
State Representative, District 23

Testimony on HB 1179
House Human Services Committee
January 11, 2005

Chairman Price and members of the House Human Services Committee, thank you for the opportunity to testify on HB 1179. My name is Shelly Peterson, President of the North Dakota Long Term Care Association. I am here today to testify in support of HB 1179.

Currently all hospitals, nursing facilities, intermediate care facilities and basic care facilities are exempt from sales tax when the sale benefits the patient or occupant. HB 1179 extends this exemption to assisted living facilities.

In the summer of 2004 we surveyed our non-profit assisted living members and asked them to answer five questions related to sales tax. Fifteen non-profit assisted living facilities responded to the survey. Eleven (11) of the fifteen (15) respondents or 73% indicated they did not currently pay sales tax. Some were owned and operated by the same 501(c)(3) organization of their parent organization (the nursing facility) and used their sales tax permit. Others (3) claimed to have their own sales tax exemption certificate issued by the Tax Department. Many mistakenly believed assisted living was exempt from sales tax.

Our survey found a lot of confusion and mis-information on this issue. We ourselves were confused. We assumed only non-profit nursing facilities, basic care facilities and hospitals were eligible for the exemption, when in fact there is no reference made to "profit status."

Assisted living is the new model of caring, serving senior adults with various need levels. Some long term care facilities have nursing facilities, basic care and assisted living licenses and purchase food, materials and supplies for all facility types.

This legislation will extend the sales tax exemption to the newest type of care facility licensed in North Dakota.

Your positive consideration of HB 1179 is requested. Thank you for the opportunity to testify on this legislation. I would be happy to answer any questions.

Shelly Peterson, President
North Dakota Long Term Care Association
1900 North 11th Street
Bismarck, ND 58501
(701) 222-0660

North Dakota Licensed Assisted Living Facilities

Facility Name	Street Address	City	Contact Person	Telephone	E-mail	Living Units	Bathing	Dressing	Toileting	Transferring	Eating or Meal Plan	Medication Management	Personal Hygiene	Meal Preparation	Housekeeping	Transportation	Laundry	2005 Application Received	2005 Fees Paid	2005 License Approved	
1 EDGEWOOD VISTA	3405 DOMINION ST	BISMARCK	PENNI WESTON	701-258-7489	PENNI.WESTON@EDGEWOODVISTA.COM	58	X	X				X	X	X	X	X	X	11/16/2004	\$75.00	12/8/2004	1
2 PARK VIEW MANOR ASSISTED LIVING	618 8TH AVE NE	ROLLA	KAY HAAS	701-477-8888	PARKVIEW@UTMA.COM	29	X	X	X	X	X	X	X	X	X	X	X	12/2/2004	\$75.00	12/20/2004	1
3 THE KENSINGTON	1001 24TH ST W	WILLISTON	WILLISTON	701-774-0424	SYLVIA@DIA.NET	39	X	X				X	X	X	X	X	X	11/24/2004	\$75.00	12/20/2004	1
4 EVERGREEN DICKINSON, LLC	2143 6TH AVE WEST	DICKINSON	JAN FITTERER	701-483-6606	JAN@DICKINSONEVERGREEN.COM	28	X	X	X	X	X	X	X	X	X	X	X	10/28/2004	\$75.00	11/9/2004	1
5 WATERFORD ON WEST CENTURY	1000 W CENTURY AVE	BISMARCK	ARLENE FARNSWORTH	701-221-2020	ALF@WBNDMAIL.COM	60	X	X	X	X	X	X	X	X	X	X	X	11/24/2004	\$75.00	12/15/2004	1
6 THE HORIZON	705 4TH AVE NE	WATFORD CITY	KRIS PACHECO	701-444-2331	GSH@RUGGEDWEST.COM	16	X	X	X			X	X	X	X	X	X	12/2/2004	\$75.00	12/20/2004	1
7 WHEATLAND TERRACE	4006 24TH AVE S	GRAND FORKS	NANCY ANDREWS	701-787-7566	NANDREWS@VALLEYMEMORIAL.ORG	60	X	X	X	X	X	X	X	X	X	X	X	11/23/2004	\$75.00	12/21/2004	1
8 TUFTTE MANOR	3300 CHERRY ST	GRAND FORKS	MARY BETH MARTIN	701-775-2581	MMARTIN@VALLEYMEMORIAL.ORG	70	X	X	X	X	X	X	X	X	X	X	X	11/23/2004	\$75.00	12/21/2004	1
9 BETHANY TOWERS I AND II	201 S UNIVERSITY DR	FARGO	RAY WEISGARBER	701-239-3523	RWEISGARBER@BETHANYHOMES.ORG	149	X	X	X	X	X	X	X	X	X	X	X	11/30/2004	\$75.00	12/18/2004	1
10 RIVERVIEW PLACE	5300 12TH ST S	FARGO	JEFF PEDERSON	701-237-4700	JEFFPEDERSON@CATHOLICHEALTH.NET	54	X	X	X	X	X	X	X	X	X	X	X	11/22/2004	\$75.00	12/21/2004	1
11 BRENTMOOR OF MINOT	3515 10TH ST SW	MINOT	JOLENE LUNDE	701-839-3320	BRNTMOOR@SRT.COM	85	X	X	X	X	X	X	X	X	X	X	X	11/29/2004	\$75.00	12/16/2004	1
12 WATERFORD AT HARWOOD GROVES	1200 HARWOOD DR	FARGO	DEB MAGNUSON	701-476-1200	DAM@WFNDMAIL.COM	60	X	X	X	X	X	X	X	X	X	X	X	11/18/2004	\$75.00	12/15/2004	1
13 PIONEER HOUSE ASSISTED LIVING INC.	3540 S UNIVERSITY DR	FARGO	DOUG PANCHOT	701-271-1862	DPANCHOT@EUMCARE.ORG	48	X	X	X	X	X	X	X	X	X	X	X	11/5/2004	\$75.00	11/10/2004	1
14 EDGEWOOD VISTA OF MINOT	800 16TH AVE SE	MINOT	PHILIP GISI	701-738-2000 #8	PHIL@EDGEWOODVISTA.COM	121	X	X	X	X	X	X	X	X	X	X	X	11/19/2004	\$75.00	12/15/2004	1
15 HERITAGE HOUSE	215 13TH ST N	NEW ROCKFORD	KATHY STEINBACH	701-847-2944	KSTEINBACH@LHGS.ORG	16	X	X				X	X	X	X	X	X	11/24/2004	\$75.00	12/14/2004	1
16 PRAIRIE ROSE PLACE	516 N BROADWAY	LINTON	JODI HULM	701-264-4511		11	X	X				X	X	X	X	X	X	11/8/2004	\$75.00	12/2/2004	1
17 ELM CREST ASSISTED LIVING	309 2ND ST N	NEW SALEM	BOB OWENS	701-843-7526	ADMELMCREST@BTINET.NET	10	X	X				X	X	X	X	X	X	11/29/2004	\$75.00	11/9/2004	1
18 WESTERN HORIZONS	700 N 4TH ST	HETTINGER	JANE SCHLOSSER	701-567-6172		16	X	X	X	X	X	X	X	X	X	X	X	11/29/2004	\$75.00	12/16/2004	1
19 PRIMROSE OF BISMARCK	1144 COLLEGE DR	BISMARCK	CHUCK WOLFGRAM	701-222-8183	CWOLFGRAM@PRIMROSERETIREMENT.COM	18	X	X	X	X	X	X	X	X	X	X	X	11/16/2004	\$75.00	12/8/2004	1
20 HEARTLAND COURTS	620 14TH AVE	DEVILS LAKE	KARISSA OLSON	701-662-4905	HCCADMIN@GONOTC.COM	49	X					X	X	X	X	X	X	11/19/2004	\$75.00	12/15/2004	1
21 BAPTIST HOME OF KENMARE	315 2ND AVE NW	KENMARE	KAREN SCHWARTZ	701-385-4941	KSCHWARTZ@ABHOMES.ORG	14	X	X	X	X	X	X	X	X	X	X	X	11/30/2004	\$75.00	12/16/2004	1
35 THE DEWEY APARTMETNS	1215 8TH AVE NE	JAMESTOWN	LYNDA ADAMS	651-645-7271	LADAMS@ACCESSIBLESPACE.ORG	18	X	X	X	X	X	X	X	X	X	X	X	11/16/2004	\$75.00	12/14/2004	1
22 VALLEY VIEW MANOR	302 S MAIN	VELVA	DIANA NELSON	701-338-2727		16	X	X				X	X	X	X	X	X	11/19/2004	\$75.00	12/14/2004	1
23 LAKE COUNTY MANOR	1332 10TH ST NE	DEVILS LAKE	KAREN BOULDEN	701-662-6580	KBOULDEN@GOOD-SAM.COM	18	X	X	X			X	X	X	X	X	X	11/22/2004	\$75.00	12/11/2004	1
24 SUN CENTER AND SUN CENTER SOUTH	750 MAIN ST E	MAYVILLE	BRETT ULRICH	701-786-3401	LMH@POLARCOMM.COM	25	X					X	X	X	X	X	X	11/29/2004	\$75.00	12/16/2004	1
36 SOMERSET COURT	1900 28TH ST SW	MINOT	KATHY KLEIN	701-838-4500	SOMERSET@SRT.COM	67	X	X				X	X	X	X	X	X	11/16/2004	\$75.00	12/9/2004	1
37 LARIMORE GOOD SAMARITAN ASSISTED	501 FRONT ST E	LARIMORE	RITA RAFFETY	701-343-6244	RRAFFETY@GOOD-SAM.COM	5	X					X	X	X	X	X	X	11/18/2004	\$75.00	12/15/2004	1
25 BEVERLY ANNE ASSISTED LIVING CENTE	400 E JACKSON AVE	LISBON	BEVERLY MIKESH	701-683-4092	BEVANNE@DRTEL.NET	24	X	X	X	X	X	X	X	X	X	X	X	11/30/2004	\$75.00	12/15/2004	1
38 EVERGREEN APARTMENTS	241 MAIN ST	ELLENDALE	LUCY GRVENIECH	701-349-4550	LUCY.GRVENIECH@BHSHEALTH.ORG	5	X					X	X	X	X	X	X				0
26 TRI-COUNTY RETIREMENT AND NURSING	930 DAKOTA AVE	HATTON	JASON CARLSON	701-643-3102	ADMIN.TRICOUNTY@MIDCONNETWORK.COM	11	X	X	X	X	X	X	X	X	X	X	X	11/10/2004	\$75.00	12/2/2004	1
27 PARKWOOD PLACE LODGE	749 30TH ST S	GRAND FORKS	CHARLES NYBERG	701-780-2600	CNYBERG@ALTRU.ORG	36	X	X	X	X	X	X	X	X	X	X	X	11/24/2004	\$75.00	12/16/2004	1
28 BRIDGEVIEW ESTATES	1120 5TH ST NE	VALLEY CITY	JOAN CAMPBELL	701-845-4300	JOAN@SCASC.NET	44	X	X	X	X	X	X	X	X	X	X	X	11/5/2004	\$75.00	12/18/2004	1
29 ROYAL OAKS ASSISTED LIVING, LLC	301 N 12TH ST	OAKES	DENISE WAGNER	701-742-4114	DENISE@SEMED.COM	14	X	X				X	X	X	X	X	X	12/2/2004	\$75.00	12/20/2004	1
30 ROUGH RIDER INN	12 1ST AVE W	WILLISTON	PERRY KITZAN	701-572-7556	KITZAN@WILLISTONND.NET	17						X	X	X	X	X	X	10/29/2004	\$75.00	11/9/2004	1
31 LEISURE ESTATES	405 EASTERN AVE	GRAFTON	RODNEY ALME	701-362-1901	LUTHSNST@POLARCOMM.COM	26	X	X	X			X	X	X	X	X	X	11/29/2004	\$75.00	12/16/2004	1
39 BENEDICT COURT	830 2ND AVENUE E	DICKINSON	SHARON STROH	701-456-7320	SHARON.STROH@BHSHEALTH.ORG	26	X	X	X	X	X	X	X	X	X	X	X	11/10/2004	\$75.00	12/2/2004	1
32 VALLEY VIEW HEIGHTS	2500 VALLEY VIEW AVE	BISMARCK	CATHY SCHMIDT	701-221-3018	CSCHMIDT@MSLCC.COM	30	X	X	X	X	X	X	X	X	X	X	X	12/17/2004	\$75.00	12/21/2004	1
33 COUNTRY ESTATES	4002 24TH AVE S	GRAND FORKS	NANCY ANDREWS	701-787-7566	NANDREWS@VALLEYMEMORIAL.ORG	60	X					X	X	X	X	X	X	11/23/2004	\$75.00	12/21/2004	1
34 PROSPECT MANOR	400 PROSPECT ST	LISBON	IRVIN D RUSTAD	701-235-1197	IRV@LAKEAGASSIZ.COM	16	X	X				X	X	X	X	X	X	10/29/2005	\$75.00	12/2/2004	1
40 ROSEWOOD COURT	320 2ND ST SE	LAMOURE	MARCIA DUNN	701-883-5999	MARCIA.DUNN@BHSHEALTH.ORG	12	X	X	X	X	X	X	X	X	X	X	X	12/23/2005			0
41 PRAIRIE VILLA	150 COUNTY RD 34	ARTHUR	REBECCA PARISH	701-967-8316	RPARISH@GOOD-SAM.COM	6	X	X				X	X	X	X	X	X	11/16/2004	\$75.00	12/2/2004	1
42 SEMMEN ASSISTED LIVING	700 33RD AVE SW	MINOT	SALLIE SEMMEN	701-852-4920	SANN@NDAK.NET	8	X	X	X	X	X	X	X	X	X	X	X	11/16/2004	\$75.00	12/3/2004	1
43 GOLDEN VALLEY MANOR, INC. RETIREME	260 5TH ST SW	BEACH	VICKI BRADEN	701-872-4281	GVMANOR@MIDSTATE.NET	42	X	X	X	X	X	X	X	X	X	X	X				0
44 PARK PLACE	1204 PARK AVE	COOPERSTOWN	GREGORY A STOMP	701-797-2221	COOPERMC@MLCC.COM	12	X					X	X	X	X	X	X	12/2/2004	\$75.00	12/21/2004	1
45 NEW TOWN GOOD SAMARITAN CENTER	603 1ST ST N	NEW TOWN	JEANINE URAN	701-627-4711	GSS@2800@GOODSAM.COM	5	X	X	X	X	X	X	X	X	X	X	X	11/16/2004	\$75.00	12/8/2004	1
46 HERITAGE CENTRE OF JAMESTOWN INC.	421 18TH ST NE	JAMESTOWN	ROCKFORD ZASTOUPIL	701-252-5660	ROCKFORD.ZASTOUPIL@SMPHS.ORG	41	X	X				X	X	X	X	X	X	11/24/2004	\$75.00	12/14/2004	1
TOTAL						1594	45	39	27	25	29	46	36	40	46	43	45				43

Subject: Follow up on HB 1179 and profit question
From: Shelly Peterson <shelly@ndltca.org>
Date: Mon, 10 Jan 2005 15:27:54 -0600
To: cprice@state.nd.us

Hello Chairman Price,

This morning Rep. Porter requested information on the profit status of licensed assisted living facilities. I've checked the information regarding the facilities I was unsure of and would like to provide following information : Royal Oakes in Oakes and Beverly Anne Assisted Living in Lisbon are both for-profits, the Baptist Home of Kenmare and Prospect Manor in Lisbon are non-profits. I indicated Heartland Courts in Devils Lake was a non-profit, further checking shows they are a for-profit organization. If you have any others questions I can answer please let me know. I spoke with the individual with the Tax Dept. after the hearing and he indicated they hope to have the fiscal note finished tonight. He also indicated he thought it would be around \$20,000. Again thanks for the opportunity to testify on this legislation. Shelly Peterson

Good Morning Chairperson Price and members of the House Human Service Committee.

For the Record, I am Rep. Don Vigesaa from District 23 and live in Cooperstown. District 23 is very rural district that encompasses all of Griggs and Nelson counties along with parts of Steele, Benson and Eddy Counties.

As you have been told, HB 1179 will clean up some confusion in state law by giving assisted living facilities the same exemption from sales tax the legislature has given to nursing homes, basic care facilities and other similar entities.

Assisted Living Facilities are one more option that allows people to stay in their local communities when they no longer can live in their own homes. They play a very vital role in the retirement options for people in District 23 as well as other communities across our state.

I too urge a do pass on this legislation and would be happy to try and answer any questions from the committee.

March 9, 2005

Good morning Senator Urlacher and esteemed members of the Senate Finance and Tax Committee.

I am Rep. Bill Devlin, of District 23 from Finley.

I am here to introduce HB1179 and urge a do pass recommendation from this committee.

I feel this bill is really cleanup language. Currently all hospitals, nursing facilities, intermediate care facilities and basic care facilities are exempt from sales tax when the sale benefits the patient or occupant. I think everyone thought Assisted Living Facilities, which are a newer type of long term care facility that allows individuals and couples a lot of freedom in their golden years, had the same exemption. However, that apparently wasn't the case and we would like these facilities to be treated the same.

In many cases the facilities are connected with long term care or other facilities making things very confusing for everyone as they buy supplies and pay bills as part of the joint management and cost sharing between the facilities. I urge a do pass on HB 1179 and would be happy to try answer any questions. Thank you!

William R. Devlin
State Representative, District 23

Testimony on HB 1179
Senate Finance & Taxation Committee
March 9, 2005

Chairman Urlacher and members of the Senate Finance & Taxation Committee, thank you for the opportunity to testify on HB 1179. My name is Shelly Peterson, President of the ND Long Term Care Association. I am here today to testify in support of HB 1179.

Currently, all hospitals, nursing facilities, intermediate care facilities and basic care facilities are exempt from sales tax when the sale benefits the patient or resident. HB 1179 extends this exemption to assisted living facilities.

In the summer of 2004, we surveyed our assisted living members and asked them to answer five questions related to sales tax. In our survey, we found a lot of confusion and misinformation on sales tax. We also found the majority of assisted living facilities were not paying sales tax. They were not paying because they thought they weren't required to pay. Most were operating under the 501(c)(3) non-profit corporation of their parent organization, the nursing home. It did not occur to them that having another care level, assisted living, might necessitate paying sales tax related to services delivered in that new care setting.

Assisted living is the new model of caring, serving senior adults with various need levels. A growing number of long term care facilities have nursing, basic care, and assisted living licenses and also provide in-home care. In this type of facility, group purchasing of food, material & supplies could occur for the purpose of the volume sales producing more competitive pricing. We request that you extend a sales tax exemption to the newest type of care facility licensed in North Dakota.

Your positive consideration of HB 1179 is requested. I would be happy to answer any questions.

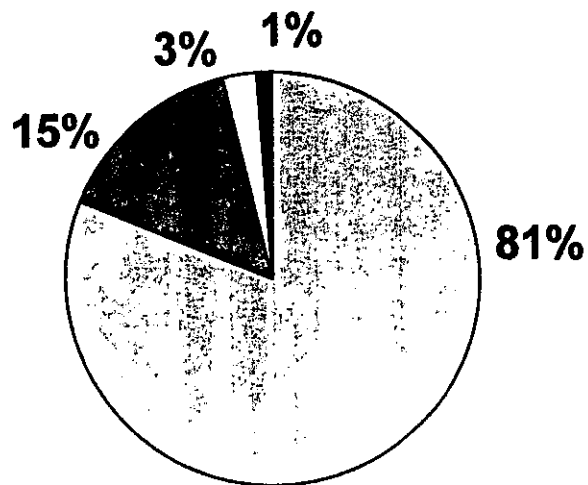
Shelly Peterson, President
ND Long Term Care Association
1900 N. 11th St
Bismarck, ND 58501

★ — ASSISTED LIVING FACT SHEET — ★

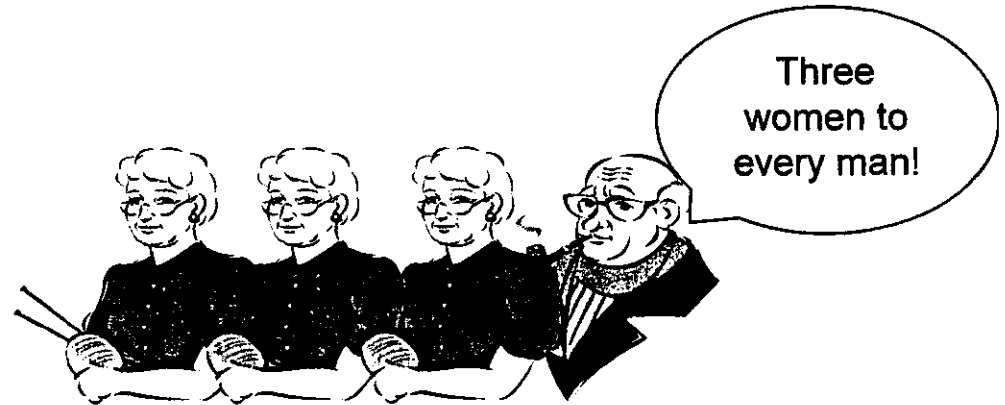
- ★ North Dakota has 47 licensed assisted living facilities.
- ★ There are a total of 1,603 assisted living units, 92% occupied.
- ★ An assisted living facility is a congregate residential setting that provides or coordinates personal services, 24-hour supervision and assistance (scheduled and unscheduled), activities and health related service.
- ★ The average number of units in an assisted living facility is 42.
- ★ The average cost for basic rent in an assisted living facility is \$1,310 per month.
- ★ The average cost for basic services in an assisted living facility is \$607 per month.
- ★ Sixty-seven percent of assisted living facilities are non-profit.
- ★ The average youngest assisted living tenant is 68 years old.
- ★ The average oldest assisted living tenant is 96 years old.
- ★ The age range of an assisted living tenant is 40 to 104 years old.
- ★ Designed to accommodate individual resident's changing needs and preferences.
- ★ Designed to maximize resident's dignity, autonomy, privacy, independence, choice and safety.
- ★ Designed to encourage family and community involvement.

Assisted Living Tenants

Finances: How Tenants Pay



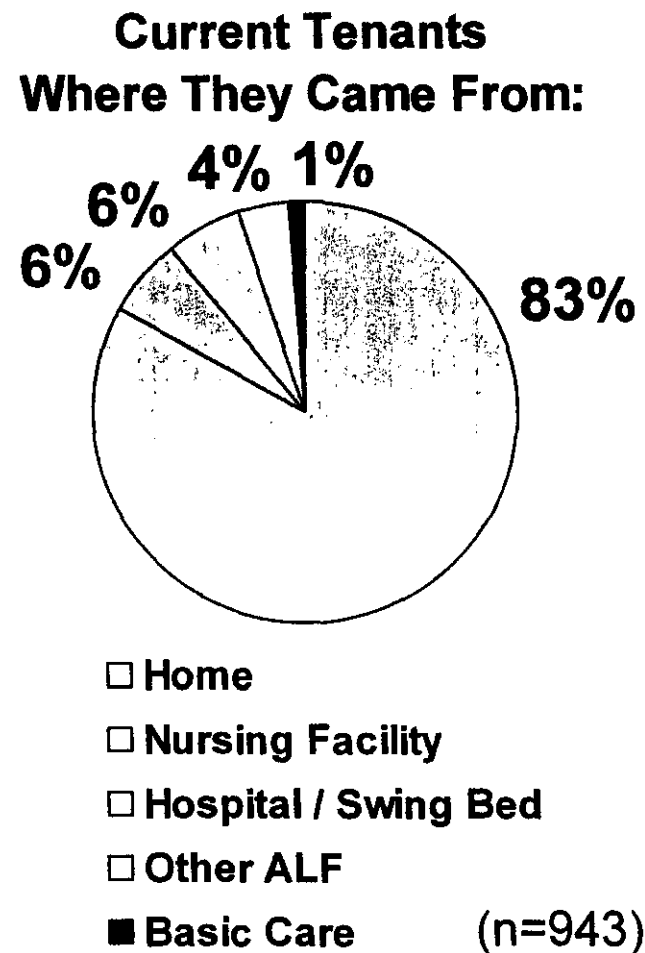
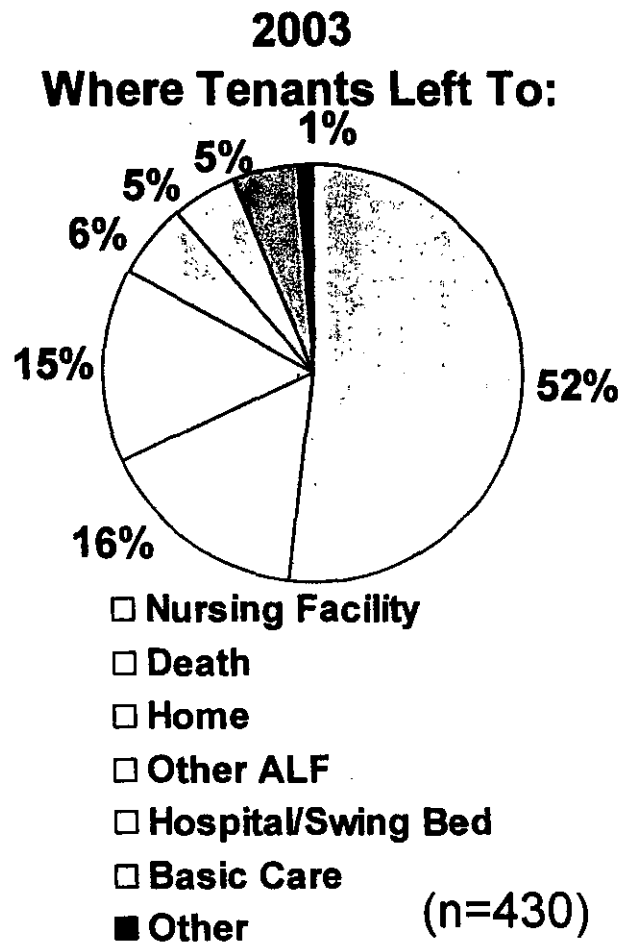
- Private Pay
- LTC Insurance
- Sec 8 Housing Asst
- Other



- Gender: 75% female and 25% male

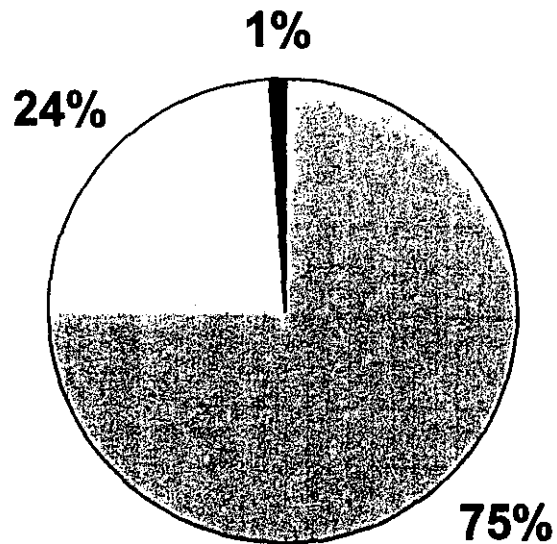
Assisted Living Tenants

Twenty tenants (of 430) in a twelve month period of time left the assisted living facility because they depleted their income.



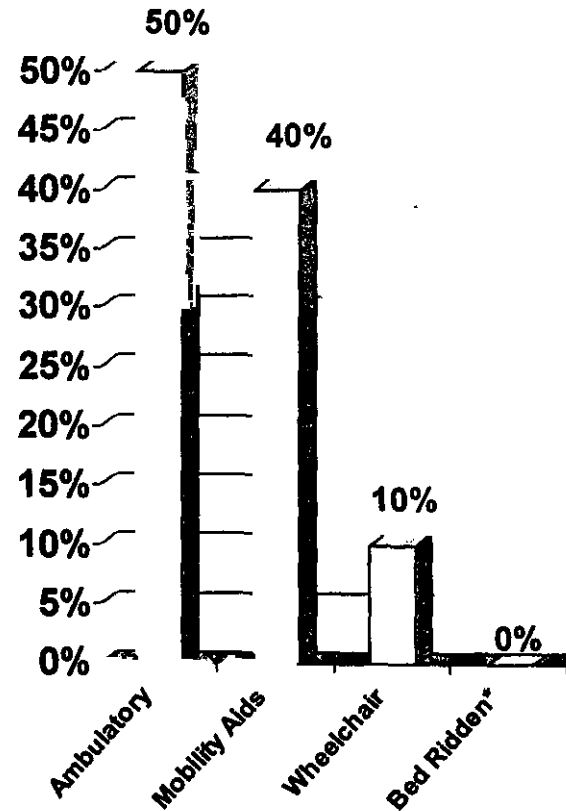
Assisted Living Tenants

Cognitive Profile:



- No Measurable Dementia
 - Early - Med Stage Dementia
 - Severe Stage Dementia
- (n=1194)

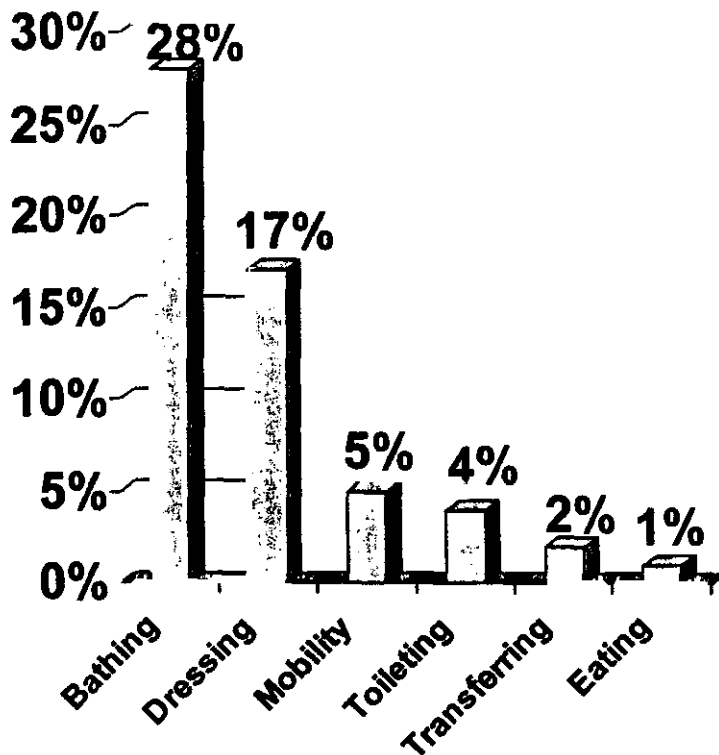
Mobility



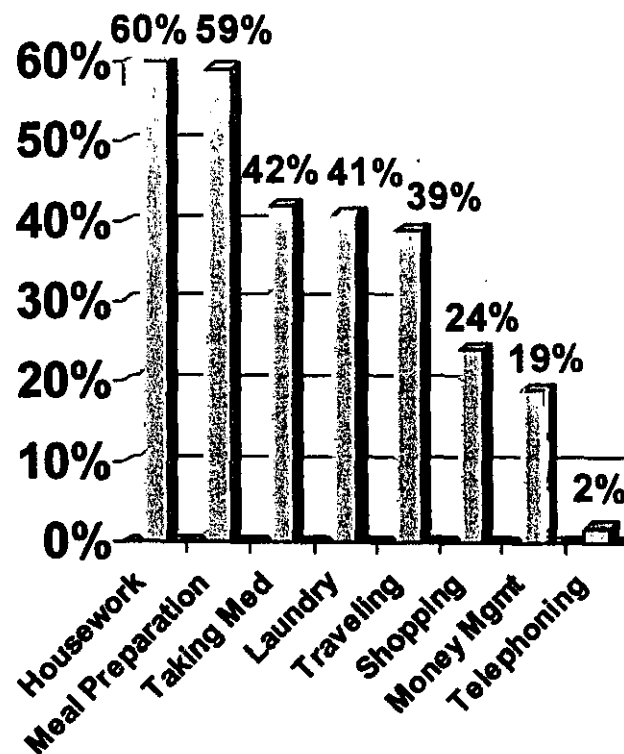
*One Hospice Tenant
(n=1202)

Assisted Living Tenants Accessing Services

ADL



Instrumental ADL

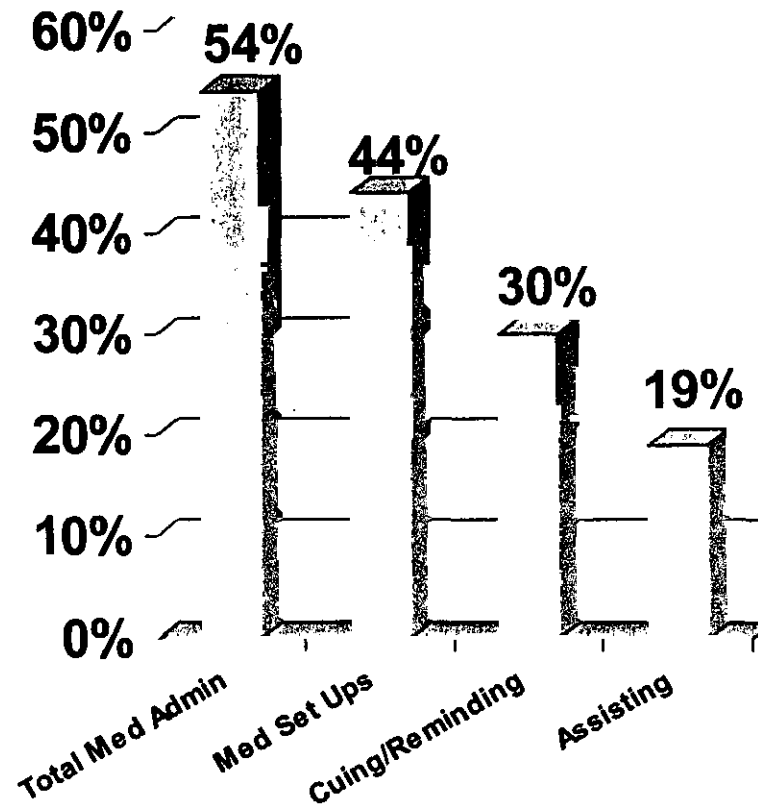


(n=1260)

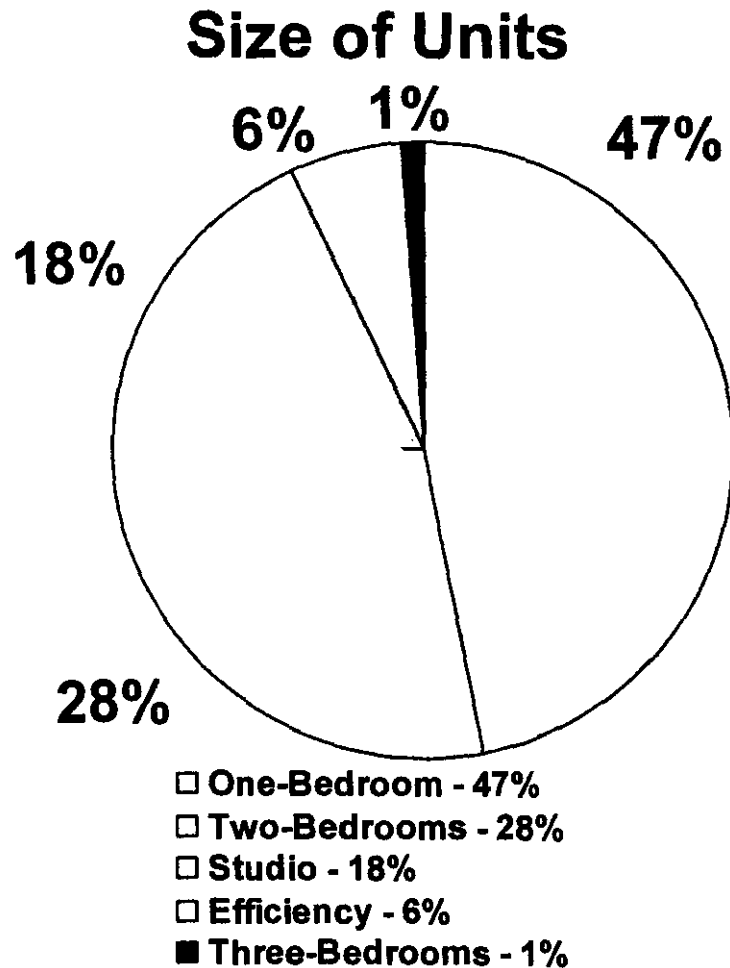
Tenants Accessing Medication Assistance

525 (42%) of 1260 Tenants require assistance with medication.

Level of Med Mgmt Asst For 525 Tenants



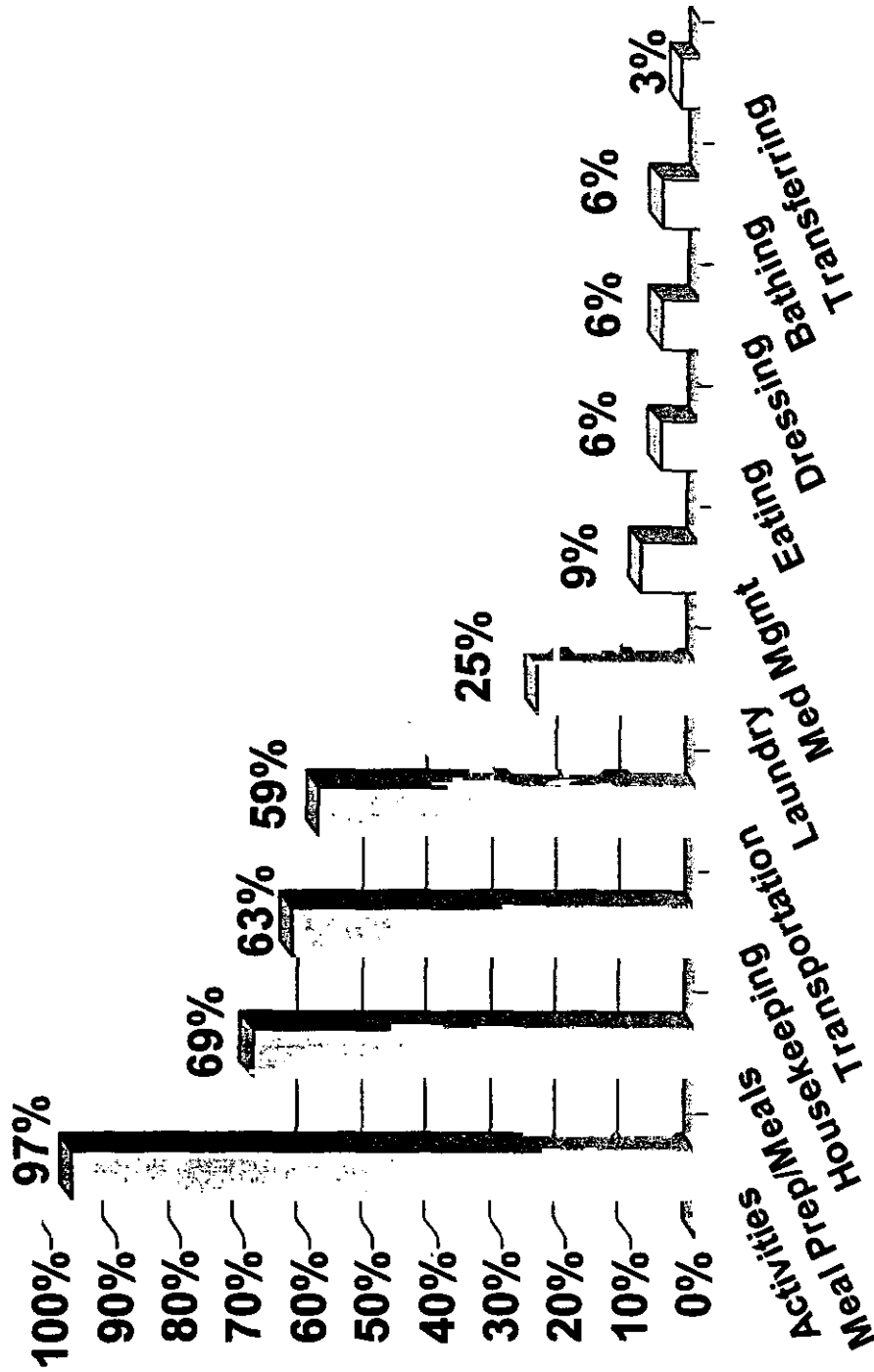
Assisted Living Units



- Average cost of basic monthly rent = \$1,310
- Average cost of efficiency = \$1,386
- Average cost of one-bedroom unit = \$1,335
- Average cost of two-bedroom unit \$1,389
- Average cost of three-bedroom unit = \$2,669

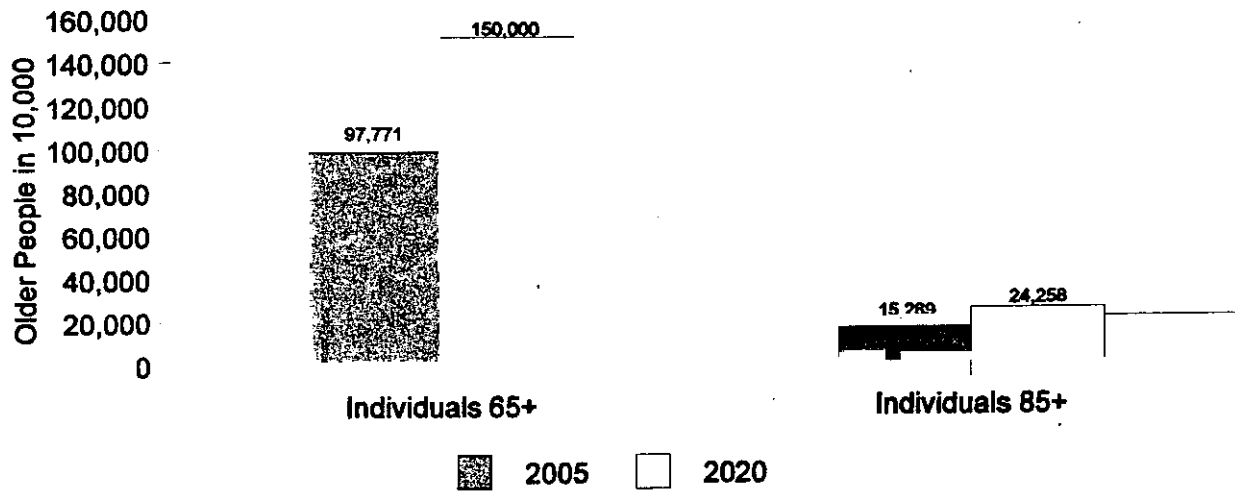
(n=1356)

Services Included in Basic Rent



(n=32 facilities)

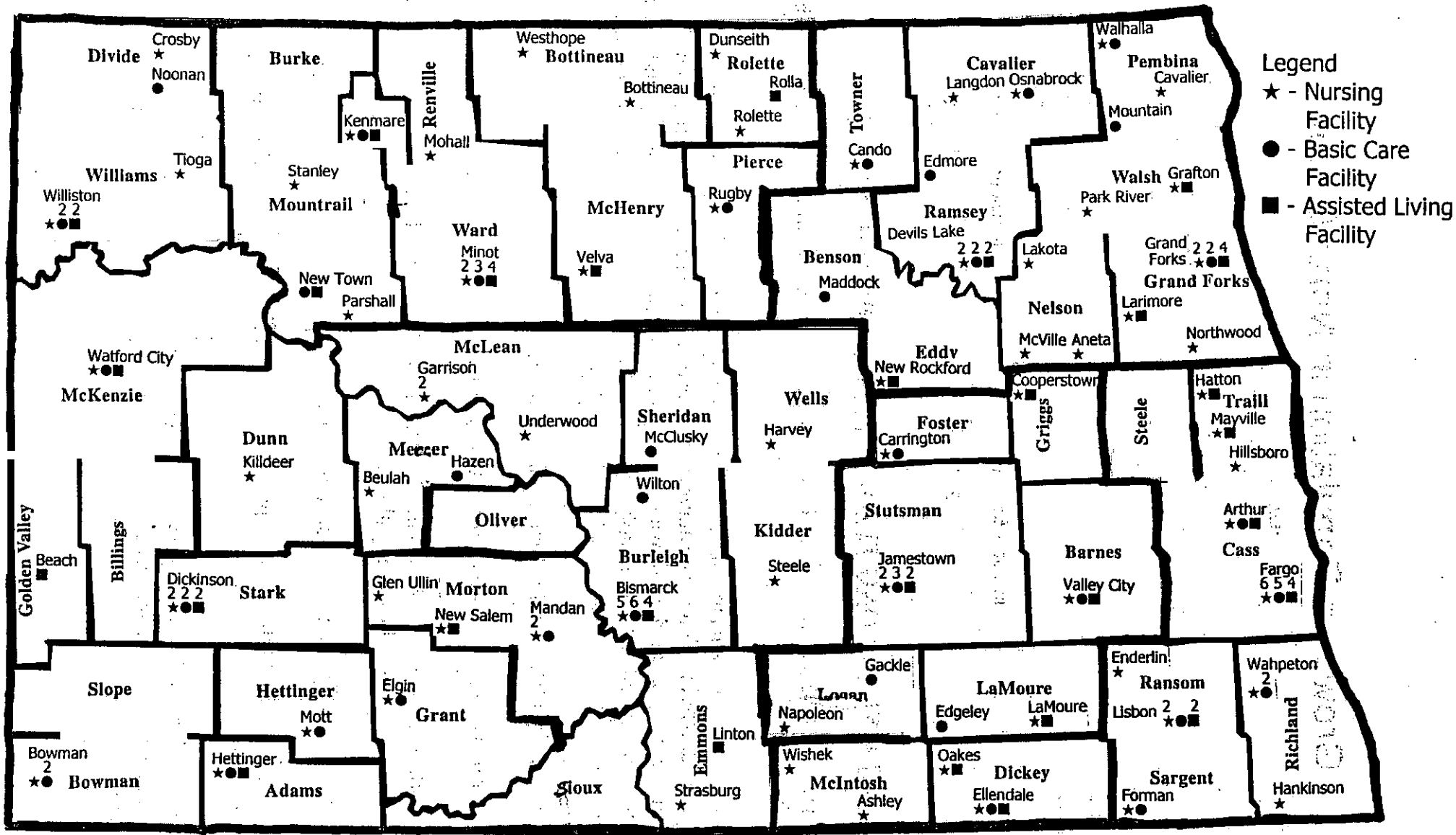
Growth in Population in North Dakota



WHO WILL NEED LONG TERM CARE IN NORTH DAKOTA?

- ★ Two out of every five North Dakotans will need long term care sometime in their lives.
- ★ The three top indicators for needing a nursing home are being a women, age 85 or older and living alone. The number one reason a person enters a nursing home is loss of a care giver or breakdown of the informal support system. Family and friends become exhausted and simply cannot continue to deliver or arrange for needed services.
- ★ At age 75, 60% of individuals are living alone.
- ★ North Dakota has 22,406 women over the age of 65 and living alone.
- ★ North Dakota has 5,040 women age 85 and older living alone, this compares with 739 men 85 and older living alone.
- ★ The need for personal assistance with everyday activities increases with age.
- ★ Spouses provide the greatest proportion of long term care to elderly living in the community.
- ★ The majority of the elderly are active, healthy, contributing members of society who want to maintain their independence. All want choices and options should they need long term care.

Assisted Living, Basic Care and Nursing Facilities



Facilities are listed by county not geographic location.

North Dakota Licensed Assisted Living Facilities

Facility Name	Street Address	City	Contact Person	Telephone	E-mail	Living Units	Bathing	Dressing	Toileting	Transferring	Eating or Meal Plan	Medication Management	Personal Hygiene	Meal Preparation	Housekeeping	Transportation	Laundry	2005 Application Received	2005 Fees Paid	2005 License Approved	
1 EDGEWOOD VISTA	3406 DOMINION ST	BISMARCK	PENNI WESTON	701-258-7489	PENNI.WESTON@EDGEWOODVISTA.COM	68	X	X			X	X	X	X	X	X	X	11/16/2004	\$75.00	12/8/2004	1
2 PARK VIEW MANOR ASSISTED LIVING	618 8TH AVE NE	ROLLA	KAY HAAS	701-477-8888	PARKVIEW@UTMA.COM	29	X	X	X	X	X	X	X	X	X	X	X	12/2/2004	\$75.00	12/20/2004	1
3 THE KENSINGTON	1001 24TH ST W	WILLISTON	SYLVIA REIGER	701-774-0424	SYLVIA@DIA.NET	39	X	X			X	X	X	X	X	X	X	11/24/2004	\$75.00	12/20/2004	1
4 EVERGREEN DICKINSON, LLC	2143 6TH AVE WEST	DICKINSON	JAN FITTERER	701-483-6606	JAN@DICKINSONSEVERGREEN.COM	28	X	X	X	X	X	X	X	X	X	X	X	10/28/2004	\$75.00	11/9/2004	1
5 WATERFORD ON WEST CENTURY	1000 W CENTURY AVE	BISMARCK	ARLENE FARNSWORTH	701-221-2020	ALF@WBNMAIL.COM	60	X	X	X	X	X	X	X	X	X	X	X	11/24/2004	\$75.00	12/15/2004	1
6 THE HORIZON	705 4TH AVE NE	WATFORD CITY	KRIS PACHECO	701-444-2331	GSH@RUGGEDWEST.COM	16	X	X	X			X	X	X	X	X	X	12/2/2004	\$75.00	12/20/2004	1
7 WHEATLAND TERRACE	4006 24TH AVE S	GRAND FORKS	NANCY ANDREWS	701-787-7566	NANDREWS@VALLEYMEMORIAL.ORG	60	X	X	X	X	X	X	X	X	X	X	X	11/23/2004	\$75.00	12/21/2004	1
8 TUFTS MANOR	3300 CHERRY ST	GRAND FORKS	MARY BETH MARTIN	701-775-2581	MMARTIN@VALLEYMEMORIAL.ORG	70	X	X	X	X	X	X	X	X	X	X	X	11/23/2004	\$75.00	12/21/2004	1
9 BETHANY TOWERS I AND II	201 S UNIVERSITY DR	FARGO	RAY WEISGARBER	701-239-3523	RWEISGARBER@BETHANYHOMES.ORG	149	X	X	X	X	X	X	X	X	X	X	X	11/30/2004	\$75.00	12/16/2004	1
10 RIVERVIEW PLACE	5300 12TH ST S	FARGO	JEFF PEDERSON	701-237-4700	JEFFPEDERSON@CATHOLICHEALTH.NET	64	X	X	X	X	X	X	X	X	X	X	X	11/22/2004	\$75.00	12/21/2004	1
11 BRENTMOOR OF MINOT	3515 10TH ST SW	MINOT	JOLENE LUNDE	701-839-3320	BRNTMOOR@SRT.COM	85	X	X	X	X	X	X	X	X	X	X	X	11/29/2004	\$75.00	12/15/2004	1
12 WATERFORD AT HARWOOD GROVES	1200 HARWOOD DR	FARGO	DEB MAGNUSON	701-476-1200	DAM@WFNDMAIL.COM	60	X	X	X	X	X	X	X	X	X	X	X	11/18/2004	\$75.00	12/15/2004	1
13 PIONEER HOUSE ASSISTED LIVING INC.	3540 S UNIVERSITY DR	FARGO	DOUG PANCHOT	701-271-1862	DPANCHOT@ELIMCARE.ORG	48	X	X	X	X	X	X	X	X	X	X	X	11/5/2004	\$75.00	11/10/2004	1
14 EDGEWOOD VISTA OF MINOT	800 16TH AVE SE	MINOT	PHILIP GISI	701-738-2000 #8	PHIL@EDGEWOODVISTA.COM	121	X	X	X	X	X	X	X	X	X	X	X	11/19/2004	\$75.00	12/15/2004	1
15 HERITAGE HOUSE	215 13TH ST N	NEW ROCKFORD	KATHY STEINBACH	701-947-2944	KSTEINBACH@LHQS.ORG	16	X	X			X	X	X	X	X	X	X	11/24/2004	\$75.00	12/14/2004	1
16 PRAIRIE ROSE PLACE	516 N BROADWAY	LINTON	JODI HULM	701-264-4511		11	X	X			X	X	X	X	X	X	X	11/8/2004	\$75.00	12/2/2004	1
17 ELM CREST ASSISTED LIVING	309 2ND ST N	NEW SALEM	BOB OWENS	701-843-7526	ADMELMCREST@BTINET.NET	10	X	X			X	X	X	X	X	X	X	11/29/2004	\$75.00	11/9/2004	1
18 WESTERN HORIZONS	700 N 4TH ST	HETTINGER	JANE SCHLOSSER	701-567-6172		16	X	X	X	X	X	X	X	X	X	X	X	11/29/2004	\$75.00	12/16/2004	1
19 PRIMROSE OF BISMARCK	1144 COLLEGE DR	BISMARCK	CHUCK WOLFGRAM	701-222-8183	CWOLFGRAM@PRIMROSERETIREMENT.COM	18	X	X	X	X	X	X	X	X	X	X	X	11/16/2004	\$75.00	12/16/2004	1
20 HEARTLAND COURTS	620 14TH AVE	DEVILS LAKE	KARISSA OLSON	701-662-4905	HCCADMIN@GONDTC.COM	49	X				X	X	X	X	X	X	X	11/19/2004	\$75.00	12/15/2004	1
21 BAPTIST HOME OF KENMARE	315 2ND AVE NW	KENMARE	KAREN SCHWARTZ	701-385-4941	KSCHWARTZ@ABHOMES.ORG	14	X	X			X	X	X	X	X	X	X	11/30/2004	\$75.00	12/16/2004	1
35 THE DEWEY APARTMETNS	1215 8TH AVE NE	JAMESTOWN	LYNDA ADAMS	651-646-7271	LADAMS@ACCESSIBLESPACE.ORG	18	X	X	X	X	X	X	X	X	X	X	X	11/16/2004	\$75.00	12/14/2004	1
22 VALLEY VIEW MANOR	302 S MAIN	VELVA	DIANA NELSON	701-338-2727		16	X	X			X	X	X	X	X	X	X	11/19/2004	\$75.00	12/14/2004	1
23 LAKE COUNTY MANOR	1332 10TH ST NE	DEVILS LAKE	KAREN BOULDEN	701-662-6580	KBOULDFEN@GOOD-SAM.COM	18	X	X	X			X	X	X	X	X	X	11/22/2004	\$75.00	12/21/2004	1
24 SUN CENTER AND SUN CENTER SOUTH	750 MAIN ST E	MAYVILLE	BRETT ULRICH	701-786-3401	LMH@POLARCOMM.COM	25	X				X	X	X	X	X	X	X	11/29/2004	\$75.00	12/16/2004	1
36 SOMERSET COURT	1900 28TH ST SW	MINOT	KATHY KLEIN	701-836-4500	SUMERSET@SRT.COM	67	X	X			X	X	X	X	X	X	X	11/16/2004	\$75.00	12/9/2004	1
37 LARIMORE GOOD SAMARITAN ASSISTED	501 FRONT ST E	LARIMORE	RITA RAFFETY	701-343-6244	RRAFFETY@GOOD-SAM.COM	6	X				X	X	X	X	X	X	X	11/18/2004	\$75.00	12/15/2004	1
25 BEVERLY ANNE ASSISTED LIVING CENTER	400 E JACKSON AVE	LISBON	BEVERLY MIKESH	701-683-4092	BEVANNE@DRTEL.NET	24	X	X	X	X	X	X	X	X	X	X	X	11/30/2004	\$75.00	12/15/2004	1
38 EVERGREEN APARTMENTS	241 MAIN ST	ELLENDALE	LUCY GRVENIECH	701-349-4550	LUCY.GRVENIECH@BHSHEALTH.ORG	5	X				X	X	X	X	X	X	X				0
26 TRI-COUNTY RETIREMENT AND NURSING	930 DAKOTA AVE	HATTON	JASON CARLSON	701-643-3102	ADMIN.TRICOUNTY@MIDCONNETWORK.COM	11	X	X	X	X	X	X	X	X	X	X	X	11/10/2004	\$75.00	12/2/2004	1
27 PARKWOOD PLACE LODGE	749 30TH ST S	GRAND FORKS	CHARLES NYBERG	701-780-2600	CNYBERG@ALTRU.ORG	35	X	X	X	X	X	X	X	X	X	X	X	11/24/2004	\$75.00	12/16/2004	1
28 BRIDGEVIEW ESTATES	1120 5TH ST NE	VALLEY CITY	JOAN CAMPBELL	701-845-4300	JOAN@SCASC.NET	44	X	X	X	X	X	X	X	X	X	X	X	11/5/2004	\$75.00	12/16/2004	1
29 ROYAL OAKES ASSISTED LIVING, LLC	301 N 12TH ST	OAKES	DENISE WAGNER	701-742-4114	DENISE@SEMED.COM	14	X	X			X	X	X	X	X	X	X	12/2/2004	\$75.00	12/20/2004	1
30 ROUGH RIDER INN	12 1ST AVE W	WILLISTON	PERRY KITZAN	701-572-7556	KITZAN@WILLISTONND.NET	17					X	X	X	X	X	X	X	10/29/2004	\$75.00	11/9/2004	1
31 LEISURE ESTATES	405 EASTERN AVE	GRAFTON	RODNEY ALME	701-352-1901	LUTHSNST@POLARCOMM.COM	26	X	X	X	X	X	X	X	X	X	X	X	11/29/2004	\$75.00	12/16/2004	1
39 BENEDICT COURT	830 2ND AVENUE E	DICKINSON	SHARON STROH	701-456-7320	SHARON.STROH@BHSHEALTH.ORG	26	X	X	X	X	X	X	X	X	X	X	X	11/10/2004	\$75.00	12/2/2004	1
32 VALLEY VIEW HEIGHTS	2500 VALLEY VIEW AVE	BISMARCK	CATHY SCHMIDT	701-221-3018	CSCHMIDT@MSLCC.COM	30	X	X	X	X	X	X	X	X	X	X	X	12/17/2004	\$75.00	12/21/2004	1
33 COUNTRY ESTATES	4002 24TH AVE S	GRAND FORKS	NANCY ANDREWS	701-787-7566	NANDREWS@VALLEYMEMORIAL.ORG	60	X				X	X	X	X	X	X	X	11/23/2004	\$75.00	12/21/2004	1
34 PROSPECT MANOR	400 PROSPECT ST	LISBON	IRVIN D RUSTAD	701-235-1197	IRV@LAKEAGASSIZ.COM	16	X	X			X	X	X	X	X	X	X	10/29/2005	\$75.00	12/2/2004	1
40 ROSEWOOD COURT	320 2ND ST SE	LAMOURE	MARCIA DUNN	701-883-5999	MARCIA.DUNN@BHSHEALTH.ORG	12	X	X	X	X	X	X	X	X	X	X	X	12/23/2005			0
41 PRAIRIE VILLA	150 COUNTY RD 34	ARTHUR	REBECCA PARISH	701-967-8316	RPARISH@GOOD-SAM.COM	6	X	X			X	X	X	X	X	X	X	11/16/2004	\$75.00	12/2/2004	1
42 SEMMEN ASSISTED LIVING	700 33RD AVE SW	MINOT	SALLIE SEMMEN	701-852-4920	SANN@NDAK.NET	8	X	X	X	X	X	X	X	X	X	X	X	11/16/2004	\$75.00	12/3/2004	1
43 GOLDEN VALLEY MANOR, INC. RETIREME	250 5TH ST SW	BEACH	VICKI BRADEN	701-872-4281	GVIMANOR@MIDSTATE.NET	42	X	X	X	X	X	X	X	X	X	X	X				0
44 PARK PLACE	1204 PARK AVE	COOPERSTOWN	GREGORY A STOMP	701-797-2221	COOPERMC@MLGC.COM	12	X				X	X	X	X	X	X	X	12/2/2004	\$75.00	12/21/2004	1
45 NEW TOWN GOOD SAMARITAN CENTER	603 1ST ST N	NEW TOWN	JEANINE URAN	701-627-4711	QSS8233@GOOD-SAM.COM	5	X	X	X	X	X	X	X	X	X	X	X	11/16/2004	\$75.00	12/8/2004	1
46 HERITAGE CENTRE OF JAMESTOWN INC.	421 18TH ST NE	JAMESTOWN	ROCKFORD ZASTOUIL	701-252-5660	ROCKFORD.ZASTOUIL@SMPHS.ORG	41	X	X			X	X	X	X	X	X	X	11/24/2004	\$75.00	12/14/2004	1
TOTAL						1594	46	39	27	25	29	46	36	40	46	43	45				43