

MICROFILM DIVIDER

OMB/RECORDS MANAGEMENT DIVISION

SFN 2053 (2/85) 5M



ROLL NUMBER

DESCRIPTION

1160

2007 HOUSE FINANCE AND TAXATION

HB 1160

2007 HOUSE STANDING COMMITTEE MINUTES

Bill/Resolution No. 1160 A

House Finance and Taxation Committee

☐ Check here for Conference Committee

Hearing Date: January 15, 2007

Recorder Job Number: 1049

Committee Clerk Signature

Mickie Schmidt

Minutes:

Chairman Belter opened the hearing on HB 1160 and asked if there was any testimony in support of HB 1160.

Rep. Gerry Uglem: (See attachment #1)

Chairman Belter: Are there any questions? Is there any other testimony in support?

Sen. Tim Mathern: (See attachment #2)

Chairman Belter: Is there any other testimony in support?

Dean Lampe, Executive Director of North Dakota Emergency Medical Services

Association: (See attachment #3)

Chairman Belter: Are there any questions? Is there further testimony in support? Is there any testimony in opposition? Any neutral testimony? Hearing none, we will close the hearing on HB 1160.

2007 HOUSE STANDING COMMITTEE MINUTES

Bill/Resolution No. 1160 B

House Finance and Taxation Committee

☐ Check here for Conference Committee

Hearing Date: January 15, 2007

Recorder Job Number: 1051 04min 46sec

Committee Clerk Signature

Mickie Schmidt

Minutes:

Chairman Belter: Let's take a look at HB 1160. What are some of your concerns on this Bill?

We won't act on it.

Representative Grande: Just a clarification on who's in and who's out already and what does include after?

Representative Froseth: In regards to Rep. Pinkerton's question on the previous Bill, does this include air ambulances? They pay a tax for sales tax on a new air ambulance, that must of gone in the hundreds of thousands of dollars to buy on of those. It seems that the fiscal note is kind of small for 18,000 dollars per biennium. There aren't too many new ambulances purchased in a given year, I'm sure. I'd like that figure too.

Representative Pinkerton: Minot does have air helicopter. It's essential, helps the smaller towns.

Chairman Belter: Are there any other questions?

Vice Chairman Drovdal: I would like it to be defined as to what vehicles are included in this. This is too broad.

Chairman Belter: Ok, we can get that information.

Representative Schmidt: We need to check that 6-4-profit ambulances in North Dakota.

Page 2

House Finance and Taxation Committee

Bill/Resolution No. 1160 B

Hearing Date: 01-15-07 pm

Chairman Belter: I'm not sure. We'll hold this Bill. We will adjourn.

2007 HOUSE STANDING COMMITTEE MINUTES

Bill/Resolution No. 1160 C

House Finance and Taxation Committee

☐ Check here for Conference Committee

Hearing Date: January 15, 2007

Recorder Job Number: 1109

Committee Clerk Signature

Mickie Schmidt

Minutes:

Chairman Belter opened the hearing on HB 1160. Myles Vosberg from the Tax Department was on hand to answer questions and have general discussion about the Bill for the committee. There were questions as to what was exempt. Myles explained that the non profit ambulances and or those owned by the four entities would be exempt. Chapter 23-27 deals with the licensing of those emergency services through the Health Department and so the motor vehicle tax is in 57-40.3. When we calculated the fiscal note, we did strictly look at ambulance vehicles because of the language in the exemption. It says manufactured for use of an ambulance, so we have not included any other type of vehicles. Air craft is not included. Rep. Grande asked if it was for new and used ambulances. Myles explained that they both would be subject to tax.

Rep. Pinkerton asked if the helicopters that the hospitals use, if they could be put into this language. Myles answered that he would check on that.

Rep. Schmidt asked if the fiscal note was estimated on the number of ambulances that were bought in the last biennium. Myles answered that we used the numbers from the last two years. The Dept. of Transportation has the classification for it and so it was easy for us to

Page 2

House Finance and Taxation Committee

Bill/Resolution No. 1160 C

Hearing Date: January 15, 2007

identify the exact figures for the last two years. Chairman Belter asked if there were any further questions, and hearing none, closed the hearing on HB 1160.

2007 HOUSE STANDING COMMITTEE MINUTES

Bill/Resolution No. 1160 D

House Finance and Taxation Committee

☐ Check here for Conference Committee

Hearing Date: January 30, 2007

Recorder Job Number: 2274

Committee Clerk Signature

Mickie Schmidt

Minutes:

Chairman Belter opened the hearing on HB 1160 asking what the committee's wishes were.

Vice Chairman Drovdal offered an amendment with an emergency clause to be added onto HB 1160.

Vice Chairman Drovdal: I would like to move the amendment.

Representative Owens: Second it.

Chairman Belter: Any discussion? The motion was carried with a voice vote.

Representative Kelsh: Do Pass as Amended and Rerefered to Appropriations.

Representative Owens: Second it.

Chairman Belter: Any discussion? Will the clerk read the roll : 12-y, 1-n, 1-absent; Rep. Kelsh will carry HB 1160. The hearing was closed on HB 1160.

FISCAL NOTE
Requested by Legislative Council
03/14/2007

Amendment to: Engrossed
 HB 1160

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.*

	2005-2007 Biennium		2007-2009 Biennium		2009-2011 Biennium	
	General Fund	Other Funds	General Fund	Other Funds	General Fund	Other Funds
Revenues			(\$18,400)	(\$1,600)		
Expenditures						
Appropriations						

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

2005-2007 Biennium			2007-2009 Biennium			2009-2011 Biennium		
Counties	Cities	School Districts	Counties	Cities	School Districts	Counties	Cities	School Districts

2A. Bill and fiscal impact summary: *Provide a brief summary of the measure, including description of the provisions having fiscal impact (limited to 300 characters).*

Engr. HB 1160 with Senate Amendments provides motor vehicle and aircraft excise tax exemptions for ambulances - including air ambulances - purchased by emergency medical services operations.

B. Fiscal impact sections: *Identify and provide a brief description of the sections of the measure which have fiscal impact. Include any assumptions and comments relevant to the analysis.*

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.*

Engr. HB 1160 with Senate Amendments is expected to reduce state general fund revenues by an estimated \$18,400 and state aid distribution fund revenues by an estimated \$1,600 in the 2007-09 biennium, due to the motor vehicle excise tax exemption. Because of the emergency clause, some of the fiscal impact may occur in the 2005-07 biennium.

The aircraft excise tax exemption would equal approx. -\$150,000 for each air ambulance purchased for use in the state. It is unknown if any will be purchased in the 2007-09 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, for each agency and fund affected. Explain the relationship between the amounts shown for expenditures and appropriations. Indicate whether the appropriation is also included in the executive budget or relates to a continuing appropriation.*

Name:	Kathryn L. Strombeck	Agency:	Office of Tax Commissioner
--------------	----------------------	----------------	----------------------------

Phone Number: 328-3402

Date Prepared: 03/14/2007

FISCAL NOTE
Requested by Legislative Council
02/05/2007

Amendment to: HB 1160

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.*

	2005-2007 Biennium		2007-2009 Biennium		2009-2011 Biennium	
	General Fund	Other Funds	General Fund	Other Funds	General Fund	Other Funds
Revenues			(\$18,400)	(\$1,600)		
Expenditures						
Appropriations						

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

2005-2007 Biennium			2007-2009 Biennium			2009-2011 Biennium		
Counties	Cities	School Districts	Counties	Cities	School Districts	Counties	Cities	School Districts

2A. Bill and fiscal impact summary: *Provide a brief summary of the measure, including description of the provisions having fiscal impact (limited to 300 characters).*

Eng. HB 1160 provides a motor vehicle excise tax exemption for ambulances purchased by emergency medical services operations.

B. Fiscal impact sections: *Identify and provide a brief description of the sections of the measure which have fiscal impact. Include any assumptions and comments relevant to the analysis.*

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.*

Eng. HB 1160 is expected to reduce state general fund revenues by an estimated \$18,400 and state aid distribution fund revenues by an estimated \$1,600 in the 2007-09 biennium. Because of the emergency clause, some of the fiscal impact may occur in 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, for each agency and fund affected. Explain the relationship between the amounts shown for expenditures and appropriations. Indicate whether the appropriation is also included in the executive budget or relates to a continuing appropriation.*

Name:	Kathryn L. Strombeck	Agency:	Office of Tax Commissioner
Phone Number:	328-3402	Date Prepared:	02/06/2007

FISCAL NOTE
Requested by Legislative Council
01/05/2007

Bill/Resolution No.: HB 1160

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.*

	2005-2007 Biennium		2007-2009 Biennium		2009-2011 Biennium	
	General Fund	Other Funds	General Fund	Other Funds	General Fund	Other Funds
Revenues			(\$18,400)	(\$1,600)		
Expenditures						
Appropriations						

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

2005-2007 Biennium			2007-2009 Biennium			2009-2011 Biennium		
Counties	Cities	School Districts	Counties	Cities	School Districts	Counties	Cities	School Districts

2A. Bill and fiscal impact summary: *Provide a brief summary of the measure, including description of the provisions having fiscal impact (limited to 300 characters).*

HB 1160 provides a motor vehicle excise tax exemption for ambulances purchased by emergency medical services operations.

B. Fiscal impact sections: *Identify and provide a brief description of the sections of the measure which have fiscal impact. Include any assumptions and comments relevant to the analysis.*

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.*

HB 1160 is expected to reduce state general fund revenues by an estimated \$18,400 and state aid distribution fund revenues by an estimated \$1,600 in the 2007-09 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, for each agency and fund affected. Explain the relationship between the amounts shown for expenditures and appropriations. Indicate whether the appropriation is also included in the executive budget or relates to a continuing appropriation.*

Name:	Kathryn L. Strombeck	Agency:	Office of Tax Commissioner
Phone Number:	328-3402	Date Prepared:	01/12/2007

January 30, 2007

House Amendments to HB 1160 (70292.0101) - Finance and Taxation Committee
01/31/2007

Page 1, line 3, replace "provide an effective date" with "declare an emergency"

Page 1, line 10, replace "**EFFECTIVE DATE**" with "**EMERGENCY**" and replace "effective for taxable events occurring after" with "declared to be an emergency measure."

Page 1, remove line 11

Renumber accordingly

Date: 1-30-07 pm
Roll Call Vote #: 1160

2007 HOUSE STANDING COMMITTEE ROLL CALL VOTES
BILL/RESOLUTION NO.

House _____ Finance & Tax _____ Committee

☐ Check here for Conference Committee

Legislative Council Amendment
Number _____

Action Taken Do Pass As Amended ; Rereferred to Appropriations

Motion Made By Rep. Kelsh Seconded By Rep. Owens

Representatives	Yes	No	Representatives	Yes	No
Chairman Belter	✓		Rep. Froelich	✓	
Vice Chairman Drovdal	✓		Rep. Kelsh	✓	
Rep. Brandenburg	✓		Rep. Pinkerton	✓	
Rep. Froseth	✓		Rep. Schmidt	✓	
Rep. Grande			Rep. Vig	✓	
Rep. Headland	✓				
Rep. Owens	✓				
Rep. Weiler	✓				
Rep. Wrangham		✓			

Total (Yes) 12 No 1

Absent 1

Floor Assignment Rep. Kelsh

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

REPORT OF STANDING COMMITTEE

HB 1160: Finance and Taxation Committee (Rep. Belter, Chairman) recommends AMENDMENTS AS FOLLOWS and when so amended, recommends DO PASS and BE REREFERRED to the Appropriations Committee (12 YEAS, 1 NAY, 1 ABSENT AND NOT VOTING). HB 1160 was placed on the Sixth order on the calendar.

Page 1, line 3, replace "provide an effective date" with "declare an emergency"

Page 1, line 10, replace "**EFFECTIVE DATE**" with "**EMERGENCY**" and replace "effective for taxable events occurring after" with "declared to be an emergency measure."

Page 1, remove line 11

Renumber accordingly

2007 SENATE FINANCE AND TAXATION

HB 1160

2007 SENATE STANDING COMMITTEE MINUTES

Bill/Resolution No. HB 1160

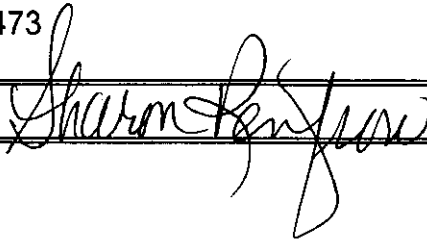
Senate Finance and Taxation Committee

☐ Check here for Conference Committee

Hearing Date: March 6, 2007

Recorder Job Number: # 4469 & # 4473

Committee Clerk Signature



Minutes:

Sen. Urlacher called the committee or order and opened the hearing on HB 1160.

Rep. Uglem: prime sponsor of the bill appeared in support with written testimony.

Sen. Urlacher: so the exemption does not cover purchases of private ambulance services at all?

Answer: covers all

Sen. Horne: what does a new ambulance cost?

Answer: \$65,000 for a basic rig without a box, when you get the fully equipped ambulance you're looking at \$100,000 or better.

Dean Lampe: EMS Assoc. appeared in support with written testimony. (See attached)

Sen. Oehlke: you mentioned that the air ambulance are all leased at this time, do you know if the amendments are going to alleviate the sales taxes that may be on the lease?

Answer: don't know, the excise tax would be available only to those ambulance services that were licensed in the State.

Miles Vosberg: Tax Dept. I haven't seen the amendments either I did want to mention that under the aircraft excise tax, the tax is based on the purchase price or the rental, there is an

option in the law and so if they are leased it could mean that the exemption would apply to the leased aircraft as well as the purchased aircraft.

Sen. Urlacher: so the purchase of the aircraft would also get

Miles: that's correct, under the law there is basically an option now you pay the aircraft excise which is 5% on the purchase price of the aircraft or you collect tax on the rental payment or lease payment of the aircraft.

Sen. Anderson: if you just lease a ground ambulance apparently this one has to be purchased by the operator of the EMS as licensed. My question is would a leased one also qualify?

Miles: good question, the way this is drafted section 04 is a list of exemptions within the law and I believe lease or purchase are both going to have the same result.

Sen. Tollefson: where are the amendments that Rep. Pinkerton had drawn up, do they include any of the information we need here today?

Dean Lampe: I don't know

Sen. Tollefson: perhaps they cover the aircraft situation that we are visiting about.

Sen. Horne: do many communities lease ambulances or are they mostly all purchased new or used?

Dean: I believe they are in the bulk cases, purchased. Not aware of any leased.

Miles: looking at Sen. Anderson's question about the lease, I believe he is correct, this is not going to apply to leased vehicles.

Sen. Oehlke: relative to aircraft, most aircraft under are probably not leased permanently by any ambulance service, they would lease on a per hour basis or something as they use them, so does that shed a different aspect of how that acts on that lease would apply?

Miles: based on the way this is written, I don't think that those aircraft would qualify for the exemption because it says when purchased by the operator of an emergency medical operation licensed under, so the purchaser in that case wouldn't be licensed under 23-27 if I read that correctly.

Closed the hearing.

4473

Sen. Urlacher: it's a service that everyone is entitled to

Sen. Anderson: does everyone agree that for profit ambulances should be included in this?

Sen. Urlacher: something I have a little problem with, it seems they are doing very well, the for profit ones.

Sen. Tollefson: this is a very important issue, the emergency services, but it seems to me that some parts of ND are not stepping up to the plate as far as their local obligations. Is there anyway that we could encourage that or whatever it would take to help them realize that it takes more than state funding.

Sen. Urlacher: they can levy up to 10 mills and some of them aren't. Do counties appropriate money rather than run through levies?

Sen. Triplett: we tend not to do that when there is a separate state law that allows it to be a separate levy because it doesn't put pressure on our general fund.

Sen. Urlacher: that's the 2 points that come to mind, requiring some type of __ I don't know if you could specify an amount but it's already in the law 10 mills, the other part is for profit. The for profits may reduce their rate or may not?

Sen. Anderson: the way it is now, I just can't vote do pass with the for profit in there, doesn't seem right to me.

Sen. Tollefson: it would seem to me that some of the rural services degenerated actually they even the organization seems to be fading away and we know it's a vital service and it takes dollars to do it and if the county would put in some 10 mills or whatever it would be to support it also there needs to be an organization behind it. I know you can't force that type of organization but it seems like there should some way of encouraging an organization or whatever to offer the services and bring them forth.

Sen. Triplett: given all but one the for profit one are in counties that are big enough to handle to put on a mil levy if they wanted to and raise some serious funds, if just modified this to say that are already associated with tribal or city or county are already tax exempt so all we'd have to do is say nonprofit or hospital and we'd be effectively leaving out the non profit group.

Sen. Horne: I'm trying how to justify the nonprofits, could it be said that if their expenses are less and if they were honest enough or above board about it that they would put less pressure on the rates they charged the folks that are using the services, some of which probably can't afford a lot expenses and reduce the pressure of ambulance rates from profit for profit ambulance organizations.

Sen. Urlacher: well there's one thing about for profits and their service, it's in the most municipality area and the amount of miles traveled per call is quite minimal compared to other areas and I have trouble justifying that tax break.

Sen. Tollefson: the people and the communities wherever they are if they demand the service, it will come. Apparently they aren't demanding the services in some areas. Its on the verge of disappearing, they aren't able to keep together an organization; they want it more funded through the county levy, so apparently they don't want the services. That entire organization is motivated or driven by the demand, if they want the service their going to have it, if they don't want it, it will disappear.

Sen. Anderson: Made a **Motion to Move the Amendments on Page 1, Line 8** take out "An" and add a non profit or hospital based emergency medical services.

Sen. Tollefson: I fear the inconsistency myself; I think we could be criticized for being inconsistent. I guess I would oppose that amendment. Inconsistency is supposed to be part of our call here in the Legislature and its difficult one organization over another whether it's for profit or non profit and say they deserve it and the others don't.

Sen. Oehlke: now if county owns an ambulance service or a city owns the ambulance service, do they avoid the tax on the fuels now and they already avoid the sales tax so they have their choice somewhere along the way for whatever reason to be part of an entity like that or not be part of an entity like that they still would have that choice.

Sen. Anderson: I equate this with the police department and the Pinkertons. Why couldn't Pinkertons come in and get an exemption from excise tax on vehicles that they buy for law enforcement? It's for profit.

Sen. Triplett: I second Sen. Anderson's motion to amend for discussion.

Voice vote: 3-3-1 Motion fails

Sen. Urlacher: I just want to get those non profits out of there.

Sen. Oehlke: I just didn't like the hospital based. I don't have a heart ached getting the profits out of there, but just because its hospital based doesn't mean it's profitable.

Sen. Triplett: so you think if we took off non profit we'd be better off?

Sen. Oehlke: I think so

Sen. Triplett: let's presume my motion said that.

Sen. Urlacher: so your there's a motion to further amend to eliminate for hospital based?

Sen. Anderson: eliminate or hospital based is my Motion, seconded by Sen. Triplett.

Sen. Horne: so the amendment to the amendment would read for non profit only is what it amounts to. Now there are quite a few hospitals listed here, are we assuming they are all nonprofit hospitals so they will qualify or do we eliminate.

Voice vote: 5-1-1 Amendments are adopted.

Sen. Triplett: we have another amendment to include aircraft and that's the one ____ people suggested would not actually have any affect at the present time because nobody thinks there are any aircraft actually owned by any hospital and probably not likely to be so it's probably a freebee.

Sen. Oehlke: it doesn't have a purpose that I can see.

Sen. Horne: if we want to have that in there in case someone does make that purchase it would be in place. I would **Move the amendments 0202 as proposed**, seconded by Sen. Triplett.

Sen. Oehlke: seems like clutter to me

Sen. Triplett: I agree but it also seems like consistency . while I agree with you that its clutter its okay.

Voice vote: 6-0-1 Amendment adopted.

Sen. Triplett made a **Motion for DO PASS as Amended and Refer to Appropriations**, seconded by Sen. Anderson.

Roll call vote: 5-1-1

Sen. Triplett: point of order Mr. Chairman. I think we should correct this phrase also to say non profit otherwise we are back to being inconsistent again.

Sen. Urlacher: everyone comfortable with that?

Sen. Oehlke will carry the bill.

2007 SENATE STANDING COMMITTEE MINUTES

Bill/Resolution No. HB 1160

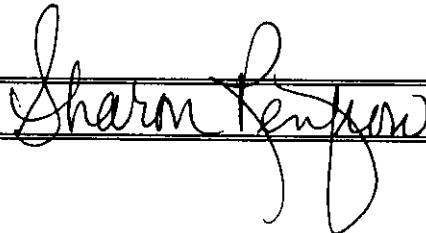
Senate Tax & Finance Committee

☐ Check here for Conference Committee

Hearing Date: March 12, 2007

Recorder Job Number: 4834

Committee Clerk Signature



Minutes:

Senator Urlacher called the Senate Tax & Finance Committee to order for committee work.

All committee members were present.

Senator Urlacher opened discussion on HB 1160 relating to a motor vehicle excise tax exemption for ambulances purchased by emergency medical services operations; and to declare an emergency. Senator Urlacher said that he believed the committee thought there was only one for profit in the state but there are a number of them. He said we have new information and will have to decide who we want to include in HB 1160.

Senator Tollefson said that we have need of consistency and if we don't include them we will have problems.

Senator Tollefson moved for reconsideration of our action on HB 1160.

Senator Horne seconded the motion.

Voice roll call 7-0-0

There was discussion on air ambulances.

Senator Cook moved that we reconsider our action in which we amended HB 1160 to bring it back to its original form.

Senator Oehlke seconded the motion.

Voice vote 7-0-0

Senator Cook said that Senator Jerry Klein has an amendment that we should look at before we decide on this bill. He said he would get the amendment from Senator Klein if it was the committee wishes.

It was the wishes of the committee to see Senator Klein's amendment.

Senator Klein proposed the amendments to HB 1160 for discussion.

Senator Triplett asked about a Fiscal Note.

Senator Klein didn't know about any but said the tax dept. had done some work on that and they could respond to that.

Senator Oehike asked for a definition of tangible personal property.

Senator Klein said he could not answer that. He said he would get us some more information and get someone from the tax comm. to help answer the committees questions.

#3 HB 1160

Miles Bosburg for the Tax Commissioners office took questions on HB 1160.

Senator Cook asked what the Fiscal Note would be on HB 1160 if they put Senator Klein's amendments on.

Miles said they didn't have the full information yet

Senator Tripplet asked for an explanation on the amendments and what they would do.

Miles said the original bill created an exemption for all entities' The amendments narrow it to the hospitals and long-term care facilities.

Discussion followed on the amendments and refund provisions..

Senator Tollefson said that we need more information on the fiscal note before we can make a decision on HB 1160 and the purposed amendments.

The tax dept. said they could get information back by this afternoon.

Page 3

Senate Finances & Tax Committee

Bill/Resolution No. HB 1160

Hearing Date: March 12, 2007

Senator Urlacher closed the discussion to be continued when the Fiscal note was available with consideration of Klein's amendment.

2007 SENATE STANDING COMMITTEE MINUTES

Bill/Resolution No. HB 1160

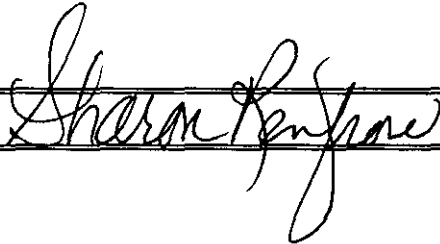
Senate Finance and Taxation Committee

☐ Check here for Conference Committee

Hearing Date: March 13, 2007

Recorder Job Number: # 4991

Committee Clerk Signature



Minutes:

Sen. Urlacher called the committee to order to look at HB 1160.

Sen. Cook: I wasn't here for the hearing but were there amendments that dealt with sales tax exemption for the purchase of an airplane?

Sen. Urlacher: we took the exemption out of for profits. (.50 – 3.00) so maybe there's a need to reconsider the fact that they should be included. There's one for profit plane involved in the State, that's the only one.

Sen. Cook: so we have the bill before us now just as it was came over from the House, correct? We striped the amendments off of it, I made that Motion to reconsider our amendments I think, so we have it before us. I certainly think we ought to treat all the for profits and the non profits the same, the question I like to raise, is their merit to amending this bill so that it also includes sales tax on aircrafts and here's my rationale. We have a rural urban migration, rural ND gets more sparsely populated all the time, will there be a need more so in the future maybe than today to have an air ambulance helicopter that can quickly leave a major city and get out into rural ND and if we get to that point, \$50,000 worth of sales tax being exempted on a million dollar helicopter going to help make that decision to get one and improve the services that might be available to

Sen. Oehlke: the other area your going to have to address Mr. Chairman on this is the originally manufactured, most aircraft aren't originally manufactured for ambulance type work, they are retrofitted as opposed to regular ambulances. Somehow that wording would have to be changed too.

Sen. Cook: made a Motion to Move the Amendment 0202 with change of originally manufactured, second by Sen. Tollefson.

Sen. Anderson: so it just removes originally manufactured? Yes

Voice vote: 6-1-0, Sen. Triplett voted no, amendment carries

Miles Vosberg: Tax Dept. gave a hand out and gave explanation on the FN with amendments. Figures are all annual.

Sen. Oehlke: one of the categories mention 50% materials so that under the assumption that the other 50% is labor on those jobs? Do you find that accurate?

Miles: that's correct, it is kind of an estimate that we're using

Sen. Horne: one of our committee, maybe Sen. Oehlke was wondering about the mechanics of tracking the expenses and securing the tax credit, did we resolve that, is that still a concern Sen. Oehlke or are we past that?

Sen. Oehlke: on bids you mean? I still think this is a problem when it comes to contractors bidding a job and it's mainly because the board who's going to ultimately make that decision depending on which contractor they choose could save a lot of money by going with contractors whose costs are less.

Sen. Tollefson: in this bidding process these contractors at these levels are knowledgeable about how in the world the pricing in their competition and the factors that go into it, I don't know, that's a huge item I think that they take care of their own and they will do it. They are competitive they know what it takes to win a bid.

Miles: when I talked to Shelly Peterson, the 5 major projects where we estimated \$30 million dollar cost she did indicate that one or two of those jobs have already, she believed one or two of those jobs have already entered into a contact with the contractors. We did in the amendment that we drafted included a provision for the refund, so ultimately the facility should be able to get the tax back. Just to let you know that there are some jobs in the works already.

Sen. Cook: made a **Motion for DO PASS as Amended**, seconded by Sen. Oehlke.

Sen. Anderson: this would include all ambulances including for profits?

Sen. Urlacher: Yes

Sen. Horne: but it would not include the proposed amendment subsection 57-40.2, a tax on contractors, correct?

Roll call vote: 7-0-0

Sen. Oehlke will carry the bill

March 6, 2007

PROPOSED AMENDMENTS TO ENGROSSED HOUSE BILL NO. 1160

Page 1, line 1, after "57-40.3-04" insert "and a new subsection to section 57-40.5-03"

Page 1, line 2, remove "a", replace "exemption" with "and aircraft excise tax exemptions", and after "ambulances" insert "and air ambulances"

Page 1, after line 9, insert:

"SECTION 2. A new subsection to section 57-40.5-03 of the North Dakota Century Code is created and enacted as follows:

Aircraft originally manufactured for use as an air ambulance, when purchased by the operator of an emergency medical services operation licensed under chapter 23-27."

Re-number accordingly

March 6, 2007

JB
3-6-7

PROPOSED AMENDMENTS TO ENGROSSED HOUSE BILL NO. 1160

Page 1, line 1, after "57-40.3-04" insert "and a new subsection to section 57-40.5-03"

Page 1, line 2, remove "a", replace "exemption" with "and aircraft excise tax exemptions", and after "ambulances" insert "and air ambulances"

Page 1, line 8, replace "an" with "a nonprofit"

Page 1, after line 9, insert:

"SECTION 2. A new subsection to section 57-40.5-03 of the North Dakota Century Code is created and enacted as follows:

Aircraft originally manufactured for use as an air ambulance, when purchased by the operator of a nonprofit emergency medical services operation licensed under chapter 23-27."

Renumber accordingly

Date: 3-6-07

Roll Call Vote #: _____

2007 SENATE STANDING COMMITTEE ROLL CALL VOTES
BILL/RESOLUTION NO. HB 1160

Senate Finance & Tax Committee

☐ Check here for Conference Committee

Legislative Council Amendment Number _____

Action Taken Do Pass as Amended & Refer to Approp.

Motion Made By Sen. Triplitt Seconded By Sen. Anderson

Senators	Yes	No	Senators	Yes	No
Sen. Urlacher	✓		Sen. Anderson	✓	
Sen. Tollefson		✓	Sen. Horne	✓	
Sen. Cook			Sen. Triplitt	✓	
Sen. Oehlke	✓				

Total (Yes) 5 No 1

Absent 1

Floor Assignment Senator Oehlke

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

REPORT OF STANDING COMMITTEE

HB 1160, as engrossed: Finance and Taxation Committee (Sen. Urlacher, Chairman) recommends **AMENDMENTS AS FOLLOWS** and when so amended, recommends **DO PASS** and **BE REREFERRED** to the Appropriations Committee (5 YEAS, 1 NAY, 1 ABSENT AND NOT VOTING). Engrossed HB 1160 was placed on the Sixth order on the calendar.

Page 1, line 1, after "57-40.3-04" insert "and a new subsection to section 57-40.5-03"

Page 1, line 2, remove "a", replace "exemption" with "and aircraft excise tax exemptions", and after "ambulances" insert "and air ambulances"

Page 1, line 8, replace "an" with "a nonprofit"

Page 1, after line 9, insert:

"SECTION 2. A new subsection to section 57-40.5-03 of the North Dakota Century Code is created and enacted as follows:

Aircraft originally manufactured for use as an air ambulance, when purchased by the operator of a nonprofit emergency medical services operation licensed under chapter 23-27."

Renumber accordingly

REPORT OF STANDING COMMITTEE

HB 1160, as engrossed: Finance and Taxation Committee (Sen. Urlacher, Chairman) recommends **AMENDMENTS AS FOLLOWS** and when so amended, recommends **DO PASS** (7 YEAS, 0 NAYS, 0 ABSENT AND NOT VOTING). Engrossed HB 1160 was placed on the Sixth order on the calendar.

Page 1, line 1, after "57-40.3-04" insert "and a new subsection to section 57-40.5-03"

Page 1, line 2, remove "a", replace "exemption" with "and aircraft excise tax exemptions", and after "ambulances" insert "and air ambulances"

Page 1, after line 9, insert:

"SECTION 2. A new subsection to section 57-40.5-03 of the North Dakota Century Code is created and enacted as follows:

Aircraft for use as an air ambulance, when purchased by the operator of an emergency medical services operation licensed under chapter 23-27."

Renumber accordingly

2007 TESTIMONY

HB 1160

1-15-07
HB 1160
#1

House bill 1160

Chairman Belter, Committee Members

I am Representative Gerry Uglem, from District 19 (rural Grand Forks County). My wife, JoAnne and I both served on the Northwood ambulance squad as volunteer Emergency Medical Technicians (EMT's) for 18 years, so I clearly understand the struggle our rural ambulance squads are going through with funding and volunteer recruitment.

House Bill 1160 gives a vehicle excise tax exemption to an ambulance purchase.

Most medical supplies are tax exempt, and an ambulance is a medical supply!!

The number of ambulances purchased in North Dakota on a given year is minimal. However the excise tax on a vehicle of over \$65,000 is very substantial for a rural ambulance squad. We need to do what we can to keep our statewide ambulance services viable. This is one small step in an effort to help with the changes necessary for us to continue to provide reasonable emergency medical services to all North Dakota citizens and to the many who visit our state on business or pleasure.

Dean Lampe with the North Dakota EMS Association is here to testify, and to provide you with any additional information you may request.

Thank you for your attention.

1-15-07

#2 HB 1160

House Bill 1160
Finance and Tax Committee
January 15, 2007

Chairman Belter and Members of the House Finance and Tax Committee,

My name is Tim Mathern. I am the Senator from District 11 in Fargo. I speak in support of HB 1160.

Ambulance service is essentially a public service, the ambulance gets dispatched and provides service without regard to insurance coverage, ability to pay or location. The minimum we can do to make sure ambulance service ~~stays~~ in place is to provide an exemption to sales tax. *stay*

HB 1160 helps our ambulance services stay in place. The bill is drafted to make the exemption easy to administer. I encourage a do pass on this bill.

Thank you.

#3

HB 1160

1-15-06

Executive Offices
22 E. Interstate Ave.
Bismarck, ND 58503



(701) 221-0567 Voice
(701) 221-0693 Fax
(877) 221-3672 Toll Free
www.ndemsa.org

HB 1160January 15, 2007

Testimony – House Finance and Taxation Committee
North Dakota EMS Association
Dean Lampe, Executive Director

Good Morning Chairman Belter and members of the committee. My name is Dean Lampe, and I am the Executive Director of the North Dakota Emergency Medical Services (EMS) Association. On behalf of our almost 2,000 active members, most of which are volunteer EMS providers serving on our state's ambulance services and quick response units, I thank you for the opportunity to testify in support of HB 1160.

The bill you have for consideration would provide for an exemption from the state's excise tax on vehicles which were originally manufactured as ambulances and when purchased by a licensed emergency medical services operation in North Dakota. If enacted, this bill would then mirror Minnesota, our neighbor to the east, and many other states' statutes which exempt ambulances from the state excise tax on motor vehicles.

In North Dakota, like virtually all states, we have EMS provided by group of entities which can be described as having a wide variety of organizational structures. Some are municipally owned; some organized under the county; some owned by hospitals; some for profit companies; and some organized under the political sub-division, "Rural Ambulance Service District." My point is that some of the state's ambulance services are already exempt from the excise tax by virtue of being organized under a government entity, and some are not. I have provided an attachment to my testimony which details this information for the ambulance services' organizational types in North Dakota.

As you can see in the attachment, the vast majority of ambulance services are stand alone 501(c)(3) non-profit corporations which are currently income tax exempt; however, subject to paying the state's excise tax on motor vehicles. Somehow to us, imposing a tax on the very

vehicles, which provide an essential service public service, we hope is contrary to the legislature's intent when viewed in a big picture context. My use of the term "essential public service" and the larger context is because in 2006, there were over 58,000 ambulance runs made in our state. This would equal 160 ambulance runs per day; almost 7 ambulance runs per hour; 24 hours each day.

I am happy to remind and thank Chairman Belter and this Committee two years ago the House Finance and Taxation Committee returned a Do-Pass recommendation on similar legislation regarding the state's sales tax for ambulance services. The floor vote in the House on the bill was 93-0, and after similar Senate action, it was signed into law. For the same reasons, the North Dakota EMS Association respectfully requests your similar Do-Pass recommendation on HB 1160.

Mr. Chairman, thank you for allowing my testimony in support of HB 1160, and I would be happy to answer questions the committee may have.

PROPOSED AMENDMENTS TO HOUSE BILL 1160

-Prepared by the North Dakota Office of State Tax Commissioner

-For Discussion Purposes

-March 12, 2007

1. Create and enact a new subsection to 57-39.2-04:

Gross receipts from sales of tangible personal property for installation under contract into a hospital licensed by the state department of health or a long-term care facility as defined in section 50-10.1-01 and subsequently owned by such hospital or facility.

2. Create and enact a new subsection to 57-40.2-04:

Gross receipts from sales of tangible personal property for installation under contract into a hospital licensed by the state department of health or a long-term care facility as defined in section 50-10.1-01 and subsequently owned by such hospital or facility.

3. Amend 57-40.2-03.3. **Use tax on contractors.**

3. The tax imposed by this section does not apply to medical equipment ~~purchased as or other~~ tangible personal property installed into by a hospital or by a long-term care facility as defined in section 50-10.1-01 and ~~subsequently installed by a contractor into~~ owned by such hospital or facility.

4. A hospital or long-term care facility that benefits from a sales or use tax exemption under subsection 3 of this section may apply for a refund from the tax commissioner of the amount of tax paid under this chapter or chapter 57-39.2 by a contractor for tangible personal property delivered and installed into the facility. The application must be made on a form and in a manner prescribed by the tax commissioner.

4. Add an effective date to the bill:

Section ____ of this Act is effective for qualifying purchases made on or after August 1, 2007.

A new subsection to 57-39.2-04:

Gross receipts from sales of tangible personal property for installation under contract into a hospital licensed by the state department of health or a long-term care facility as defined in section 50-10.1-01 and subsequently owned by such hospital or facility.

A new subsection to 57-40.2-04:

Gross receipts from sales of tangible personal property for installation under contract into a hospital licensed by the state department of health or a long-term care facility as defined in section 50-10.1-01 and subsequently owned by such hospital or facility.

Amendment to 57-40.2-03.3. **Use tax on contractors.**

3. The tax imposed by this section does not apply to medical equipment ~~purchased~~ as or other tangible personal property installed into by a hospital or by a long-term care facility as defined in section 50-10.1-01 and subsequently ~~installed by a contractor into~~ owned by such hospital or facility.

House bill 1160

Chairman Urlacher, Committee Members

I am Representative Gerry Uglem, from District 19 (rural Grand Forks County). My wife, JoAnne and I both served on the Northwood ambulance squad as volunteer Emergency Medical Technicians (EMT's) for 18 years, so I clearly understand the struggle our rural ambulance squads are going through with funding and volunteer recruitment.

House Bill 1160 gives a vehicle excise tax exemption to an ambulance purchase.

Most medical supplies are tax exempt, and an ambulance is a medical supply!!

The number of ambulances purchased in North Dakota on a given year is minimal. However the excise tax on a vehicle of over \$65,000 is very substantial for a rural ambulance squad. We need to do what we can to keep our statewide ambulance services viable. This is one small step in an effort to help with the changes necessary for us to continue to provide reasonable emergency medical services to all North Dakota citizens and to the many who visit our state on business or pleasure.

Dean Lampe with the North Dakota EMS Association is here to testify, and to provide you with any additional information you may request.

Thank you for your attention.

Executive Offices

622 E. Interstate Ave.
Bismarck, ND 58503



(701) 221-0567 Voice
(701) 221-0693 Fax
(877) 221-3672 Toll Free
www.ndemsa.org

HB 1160

March 6, 2007

Testimony – Senate Finance and Taxation Committee
North Dakota EMS Association
Dean Lampe, Executive Director

Good Morning Chairman Urlacher and members of the committee. My name is Dean Lampe, and I am the Executive Director of the North Dakota Emergency Medical Services (EMS) Association. On behalf of our almost 2,000 active members, most of which are volunteer EMS providers serving on our state's ambulance services and quick response units, I thank you for the opportunity to testify in support of HB 1160.

The viability of a large number of our state's rural ambulance services is seriously threatened, and this severe problem, if left unaddressed, will manifest itself and have grave consequences for the entire state. The two major factors contributing to the threatened viability of these ambulance services are the lack of people to recruit volunteers from, and the lack of funding to enable these services to pay volunteers more or to contract with others to provide EMT's at times when volunteers are not available to cover the 24/7 operational requirement of an ambulance service. HB 1160 is the first of two bills this committee will hear this morning concerning the lack of funding issue and you as a full Senate body will hear a total of five bills which deal with both issues; the lack of people, and the lack of money.

The bill you have for consideration would provide for an exemption from the state's excise tax on vehicles which were originally manufactured as ambulances and when purchased by a licensed emergency medical services operation in North Dakota. If enacted, this bill would then mirror Minnesota, our neighbor to the east, and many other states' statutes which exempt ambulances from the state excise tax on motor vehicles when purchased by a licensed EMS operation.

In North Dakota, like virtually all states, we have emergency medical services provided by group of EMS operations which can be described as having a wide variety of organizational structures. Some are municipally owned; some organized under the county; some owned by hospitals; some stand alone for-profit companies; and some organized under the political subdivision, "Rural Ambulance Service District." My point is that some of the state's ambulance services are already exempt from the vehicle excise tax by virtue of being organized under a government entity, but most are not. I have provided an attachment to my testimony which details this information for the ambulance services' organizational types in North Dakota.

As you can see in the attachment, the vast majority of ambulance services are stand alone 501(c)(3) non-profit corporations by IRS designation and are thus exempt from federal and state income tax. However, these non-profit ambulance services are subject to paying the state's five percent excise tax on the ambulances they purchase. Somehow to us involved in EMS, imposing an excise tax on these emergency vehicles, which provide an essential public service, seems wrong when viewed in a larger picture context. My use the term "essential public service" and a larger context is because in 2006, there were over 58,000 ambulance runs made in our state. This would equal 160 ambulance runs per day, 365 days per year.

In today's market, a new ambulance vehicle will cost upwards from \$80,000 which would result in an excise tax amount of \$4,000. For our small communities which typically raise the money for a new ambulance by putting on pancake breakfasts, raffles, or other fundraising activities, \$4,000 is a huge amount of money and would make a significant difference to them. Even for our larger ambulance services, an additional five percent excise savings makes a considerable difference. The fiscal note of \$20,000 I assume is based on five ambulances purchased each year in North Dakota. Based on my experience in this business, I believe four to six ambulances are in fact purchased each year by our 140 odd licensed ambulance services.

This bill would include for-profit ambulance services in the exemption; and, let me explain to you why they need to be included. First of all, Mr. Chairman and members of the committee, there are only six stand-alone, for profit ambulance services in North Dakota and a

small number of ambulance services associated with hospitals; and, most of these hospitals are rural critical access hospitals. They would be included also.

I would like to anticipate a question the committee may have regarding the handful of for-profit ambulance services as they relate to this bill. You can look at the for-profit companies in the attachment to my testimony. There are several reasons these hospital and for-profit services must be included:

- They provide (at a considerable loss) a invaluable service to our rural ambulance squads: ALS Intercepts of critically ill or injured patients
- They (at their expense) are actively involved in state and federally mandated disaster training and planning
- They are the very ambulance services North Dakota would rely upon in the event of a large scale catastrophic disaster; natural or man-made

I would be happy to provide more information or go into greater detail on these points if members of the committee have additional questions following my testimony.

I would also like to address the amendments Senator Cook was kind enough to offer. In all candor, when the prime sponsor, Representative Uglem, and I spoke with Legislative Council to have this bill drafted, we unintentionally forgot about air ambulance and the importance of this service to North Dakota; now and in future years. Trinity Hospital in Minot contacted (their) Representative Pinkerton who serves on the Finance and Taxation Committee in the House (where this bill was first heard) and asked him to amend the bill to include air ambulances. However, the amendments were not prepared in time to include them in the House Committee and Floor action.

These amendments will not financially benefit any of our current air ambulance operations in North Dakota because all of them lease their aircraft. I'm very confident these amendments will have a zero impact on the fiscal note. However, as long as the legislature is making new law, we would urge you make it in good form now so that favorable business

conditions are in place to make it easier and more affordable to provide air ambulance services to the entire state in future years.

Finally, this bill was amended by the House Finance and Taxation Committee with amendments introduced by Vice-Chairman Drovdal to include the Emergency clause and it passed the House by a vote of 92-1. The North Dakota EMS Association hopes that this Committee would agree with the House's overwhelming support of this measure by giving your Do-Pass recommendation and ultimately that the Senate would also concur.

Mr. Chairman, thank you for allowing my testimony in support of HB 1160, and I would be happy to answer questions the committee may have.

North Dakota Ground Ambulance Organizational Type

Ambulance Service	City	Currently Pay Tax			Currently Tax Exempt		
		Non-Profit	For Profit	Hospital	Tribal	City	County
Almont		X					
Aneta		X					
Ashley		X					
Beach		X					
Belcourt					X		
Belfield		X					
Berthold		X					
Mercer County	Beulah	X					
Metro-Area	Bismarck/Mandan		X				
Bottineau		X					
Bowbells		X					
Bowdon		X					
Bowman		X					
Towner County	Cando						X
Carpio		X					
Carrington				X			
Carson					X		
Casselton		X					
Cavalier		X					
Oliver County	Center						X
Cooperstown					X		
Divide County	Crosby						X
Lake Region	Devils Lake	X					
Dickinson			X				
Drayton		X					
Edgely		X					
Edmore		X					
Elgin		X					
Ellendale					X		
Esmond							X
F-M	Fargo/West Fargo		X				
Fessenden		X					
Finley					X		
Flasher							X
Spirit Lake	Fort Totten				X		
Standing Rock	Ft. Yates				X		
Gackle		X					
Garrison		X					
Glen Ullin		X					
Glenburn		X					
Goodrich		X					
Valley	Grafton	X					
Altru	Grand Forks			X			
Grenora		X					
Halliday		X					
Hankinson		X					
Harvey					X		
Mercer County	Hazen	X					
Hebron		X					

North Dakota Ground Ambulance Organizational Type

Ambulance Service	City	Currently Pay Tax			Currently Tax Exempt		
		Non-Profit	For Profit	Hospital	Tribal	City	County
West River	Hettinger			X			
Hillsboro				X			
Hope		X					
Hunter		X					
Jamestown			X				
Kenmare		X					
Killdeer		X					
Kindred		X					
Kulm		X					
Lakota						X	
Community	Lamoure	X					
Langdon		X					
Lansford		X					
Larimore		X					
Leeds		X					
Lidgerwood						X	
Emmons County	Linton			X			
First Medic	Lisbon		X				
Maddock		X					
Ryder-Makoti		X					
Marmarth		X					
West Traill	Mayville	X					
McClusky		X					
McHenry		X					
Mcville		X					
Medina		X					
Billings County	Medora	X					
Michigan		X					
Sargent County	Milnor						X
Minnewaukan		X					
Community	Minot			X			
Mohall		X					
Mott		X					
Munich		X					
Napoleon		X					
New England		X					
New Leipzig		X					
Community	New Rockford	X					
New Salem						X	
New Town					X		
Northwood		X					
Oakes						X	
Page		X					
Park River		X					
Parshall							
Plaza		X					
Portal		X					
Powers Lake		X					
Ray							X

North Dakota Ground Ambulance Organizational Type

Ambulance Service	City	Currently Pay Tax			Currently Tax Exempt		
		Non-Profit	For Profit	Hospital	Tribal	City	County
Regent		X					
Richardton-Taylor		X					
Riverdale							X
Rock Lake							X
Rolette		X					
Community	Rolla			X			
Golden Heart	Rugby			X			
Rugby Volunteer		X					
Sherwood		X					
Stanley						X	
Kidder County	Steele						X
Tioga		X					
Towner County		X					
Turtle Lake		X					
Underwood		X					
Upham		X					
Barnes County	Valley City		X				
Velva		X					
Walhalla		X					
Washburn		X					
McKenzie County	Watford City						X
Westhope							X
Williston						X	
Wilton		X					
Wing		X					
Wishek				X			
Wyndmere/Barney		X					
TOTALS		83	6	9	4	10	12

Data Offered in Support of HB 1138 and HB 1160, January, 2007, North Dakota EMS Association

HE

Proposed amendment to exempt materials installed into hospitals, basic care facilities, long term care facilities, and assisted living facilities. The proposed amendment will exempt purchases by contractors if materials are installed into one of these facilities and will also provide for refunds of tax to the facility if the tax has been paid by a contractor.

Nursing Homes (82 licensed):

5 larger projects anticipated @ \$2 - 15 million each	5 projects X \$6 million	30,000,000
Supported by survey completed last fall by ND Long Term Care Association		
Life safety corrections occurring on regular basis	82 facilities X \$5,000 avg X 2 yrs	820,000
On-going maintenance and remodel work	82 facilities X \$5,000 avg X 2yrs	820,000

Assisted Living (55 licensed):

55 facilities; 1,836 living units licensed by ND Human Services	1,836 units X \$100 X 2 yrs	367,200
No major expansion or building based on extensive activity in recent years.		

Basic Care (54 licensed):

2 projects pending approval	2 projects X \$8 million	16,000,000
* Life safety corrections occurring on regular basis	54 facilities X \$2,000 X 2 yrs	216,000
Total costs		48,223,200
		50%
Estimate 50% materials		24,111,600
ND tax rate		5%
Revenue loss from long-term care		1,205,580

Hospitals (53 licensed):

Projects based on 2006 activity - 3 projects	17,800,000
Largest 7 hospitals in state - average \$1.5 M per hospital per year	10,500,000
Annual project costs	28,300,000
Estimate materials at 50% of project	14,150,000
State sales/use tax rate	5.00%
Tax per year	707,500
	2
Revenue loss from hospitals	1,415,000

Total Estimated Fiscal Impact 2007 - 2009

2,620,580

Prepared by Office of State Tax Commissioner
March 12, 2007

Miles Vosberg 3-13-07