

FISCAL NOTE
Requested by Legislative Council
03/17/2015

Amendment to: SB 2096

- 1 A. **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.*

	2013-2015 Biennium		2015-2017 Biennium		2017-2019 Biennium	
	General Fund	Other Funds	General Fund	Other Funds	General Fund	Other Funds
Revenues						
Expenditures						
Appropriations						

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

	2013-2015 Biennium	2015-2017 Biennium	2017-2019 Biennium
Counties			
Cities			
School Districts			
Townships			

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

Engrossed SB 2096 with House Amendments provides a sales tax exemption for the sale of Internet access services. This version of the bill delays the effective date until July 1, 2017.

- 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.*

Engrossed SB 2096 with House Amendments, if enacted, can be expected to reduce sales tax revenues by an estimated \$20 million during the 2017-19 biennium. A sales tax forecast for that biennium does not exist however.

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.*

- 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 or a part of the appropriation is included in the executive budget or relates to a continuing appropriation.*

Name: Kathryn L. Strombeck

Agency: Office of Tax Commissioner

Telephone: 328-3402

Date Prepared: 03/19/2015

FISCAL NOTE
Requested by Legislative Council
01/20/2015

Amendment to: SB 2096

- 1 A. **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.*

	2013-2015 Biennium		2015-2017 Biennium		2017-2019 Biennium	
	General Fund	Other Funds	General Fund	Other Funds	General Fund	Other Funds
Revenues			\$(4,451,000)	\$(424,000)		
Expenditures						
Appropriations						

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

	2013-2015 Biennium	2015-2017 Biennium	2017-2019 Biennium
Counties			
Cities			
School Districts			
Townships			

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

Engrossed SB 2096 provides a sales tax exemption for the sale of Internet access services. The engrossed bill delays the effective date until January 1, 2017.

- 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.*

Engrossed SB 2096, if enacted, can be expected to reduce sales tax revenues by an estimated \$4.875 million during the 2015-17 biennium. (A full biennial effect is estimated to reduce state general fund and state aid distribution fund revenues by \$19.5 million.)

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.*
- 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 or a part of the appropriation is included in the executive budget or relates to a continuing appropriation.*

Name: Kathryn L. Strombeck

Agency: Office of Tax Commissioner

Telephone: 328-3402

Date Prepared: 01/21/2015

FISCAL NOTE
Requested by Legislative Council
12/19/2014

Bill/Resolution No.: SB 2096

- 1 A. **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.*

	2013-2015 Biennium		2015-2017 Biennium		2017-2019 Biennium	
	General Fund	Other Funds	General Fund	Other Funds	General Fund	Other Funds
Revenues			\$(17,800,000)	\$(1,700,000)		
Expenditures						
Appropriations						

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

	2013-2015 Biennium	2015-2017 Biennium	2017-2019 Biennium
Counties			
Cities			
School Districts			
Townships			

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

SB 2096 provides a sales tax exemption for the sale of Internet access services.

- 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.*

Based on national studies and internal research, SB 2096, if enacted, can be expected to reduce sales tax revenues by an estimated \$16 million to \$23 million during the 2015-17 biennium. The midpoint of this range - \$19.5 million - is shown in 1A above. The sales tax exemption reduces both state general fund and state aid distribution fund revenues.

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.*
- 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 or a part of the appropriation is included in the executive budget or relates to a continuing appropriation.*

Name: Kathryn L. Strombeck

Agency: Office of Tax Commissioner

Telephone: 328-3402

Date Prepared: 01/09/2015

2015 SENATE FINANCE AND TAXATION

SB 2096

2015 SENATE STANDING COMMITTEE MINUTES

Finance and Taxation Committee
Lewis and Clark Room, State Capitol

SB2096
1/12/2015
Job Number 21808

- Subcommittee
 Conference Committee

Committee Clerk Signature

Alice Grove

Explanation or reason for introduction of bill/resolution: Relating to elimination of sales taxes on sale of internet access services; and to provide an effective date

Minutes:

Attachments #1 through #4

Vice Chairman Laffen called the hearing on SB2096 to order and recognized Senator Cook.

Chairman Cook-- For the record, Dwight Cook, Senator, District 34, Mandan -- Here to introduce SB2096 and ask for your favorable approval. SB2096 is a very simple bill. It just does one thing: it eliminates the sales tax that's imposed on our internet access service fees. That would be the 5% state sales tax and then whatever the local sales tax is. I have introduced this bill for 3 reasons. Number one, it's a vehicle in which we can give tax relief to virtually a large number of our North Dakota citizens. Number two, that any tax that is imposed in North Dakota certainly should have a legislative discussion as to whether or not that tax is imposed or not. This issue has never been before the legislature. It was imposed prior to 1998 by a ruling of a tax commissioner, Mr. Rick Clayburg, and what he based that on was a ruling that was in the tax commissioner's office that says access charges billed to retail customers are also taxable. Third reason. I introduced this bill has to do with the Internet Tax Freedom Act (**Attachment #1**) and you have a handout that gives you some information on that. The fiscal note; this July when I first talked to the tax department I was told that it is a very difficult number to determine. That is still the case. They told me this summer it would probably be \$12 to \$14 million. Now we see it has gone up to \$19.5 million and it is going to affect state coffers and it will affect local government coffers.

Sen Laffen -- When we get a fiscal note, remind me, this \$19 million, or \$17 million, does that include the city share within that?

Chairman Cook -- Yes, it does.

Senator Laffen -- Is it divided out?

Senator Cook -- Yes.

Todd Kranda, Attorney with Kelsch Law Firm, appearing today in support of SB2096. I have testimony that I handed out for Nancy Riedel, State Tax Policy Director (**Attachment #2**) unable to be here and she asked me to submit this testimony in support of the bill. For the reasons indicated by the prime sponsor, we support this legislation and ask that you give it a fair, positive, recommendation for do pass.

Blake Crosby, Executive Director of North Dakota League of Cities -- (**Attachment #3**) I ask for a do not pass on SB2096.

Chairman Cook -- Blake, I'm fairly confident that this tax will not apply to 911 fees. I understand, and it bothers me too, how some of these taxes and fees are reported on bills. There's a big difference between internet access sales tax and sales tax that is imposed on purchases made over the internet. So if you could choose to get rid of the internet access tax but gain the benefits of the Marketplace Fairness tax, would you support it?

Blake Crosby -- Yes, I would support it if the tax was not eliminated. If that revenue stream was not eliminated to my cities, up and until the Marketplace Fairness has been approved by Congress. If there is another revenue stream that would pick up the loss and elimination of this revenue stream and, particularly that Marketplace Fairness is going to enhance the ability of our small communities, bricks and mortar, to compete on the internet, we would certainly be in favor of that.

Senator Bekkedahl -- So what I'm hearing from you the first alternate is to not pass. Second alternate is, if the state wants to forego the revenue, place an amendment to allow the cities to continue their sales tax, and the third is allow this bill not to pass until the Fair Marketplace Act in Congress passes to the advantage of your bricks and mortars store. Did I get all three of those correct?

Blake Crosby -- You nailed it.

Chairman Cook -- Condition of the Marketplace Fairness Act, the sales tax base of the state and the cities are the same. So we would not be able to exempt the cities from something that is taxed by the state.

Myles, am I correct, there is no internet access sales tax applied to 911 fees?

Myles Vosberg -- That is correct. If I could make one statement regarding the fiscal note, the question regarding the other funds, the \$1.7 million of other funds in the fiscal note is actually the portion of the 5% tax that goes to the State Aid Distribution Fund. So the dollar amount that we're talking here is the state tax, general fund and state aid distribution fund and the dollar amount from the local sales taxes is not reflected in this.

Chairman Cook -- Oh, it's not?

Myles Vosberg -- Just to make that clear, the other fund is State Aid Distribution.

Chairman Cook -- Safe to assume that it's 15% of the \$17 million?

Myles Vosberg -- Average local taxes are running anywhere from .8% to 1% because of all the local taxes that we have and some are at 2 - 2.5%. And so, if you calculate about, yeah, that's probably about right -- 15% is probably very close.

(Attachment #4) in support of SB2096

No further testimony on SB2096.

Chairman Cook closed the hearing on SB2096.

2015 SENATE STANDING COMMITTEE MINUTES

Finance and Taxation Committee
Lewis and Clark Room, State Capitol

SB2096
1/13/2015
Job number 21916

- Subcommittee
 Conference Committee

Committee Clerk Signature

Alice Grove

Committee meeting to discuss SB2096. Continue the discussion. No voting on bill today.

Minutes:

Chairman Cook would off-set that last revenue. Senator Triplett you had suggested something on this order. I was thinking the same thing. Does this look alright to you?

Senator Triplett This certainly works in terms of the concept. We probably should talk about the specific date you've picked in case the Market Place Fairness Act doesn't come into place. It looks like if you have July 1, 2016 then you would, we would be giving local governments notice now if this bill passes that when they do budgeting, this next summer and fall for 2016 that they would have to consider this difference for half of the year. So it would be a way of easing into it and giving them one budget cycle where it only mattered to the extent of half and then after that it would have to work into their budget and process. If I have addressed I might have been a little more generous with the time, but I am okay with this.

Chairman Cook you're exactly right. That is only thing that, when I looked at some other dates too. I picked July 1, 2016 for basically that reason. I wanted it done before we came back next session. I think that is important.

Senator Bekkedahl offered comments from the North Dakota League of Cities. Here is the language that Blake Crosby handed to me this morning. Six months after the Market Fairness Act goes into effect, but no earlier than the beginning of the effective political subdivisions next fiscal year. They like an end date or start date that follows their fiscal year for some reason. I suppose the end of the year. Written testimony #1.

Chairman Cook asked about Blakes' note again. **Senator Bekkedahl** replied, no earlier than the beginning of the effective political subdivisions next fiscal year. **Chairman Cook** replied and we're not earlier than the beginning of their next fiscal year. **Senator Bekkedahl** continued, 6 months after the Marketplace Fairness Act goes into effect but no earlier than the beginning of the effective political subdivisions next fiscal year. **Chairman**

Cook replied, this is not any earlier? **Senator Bekkedahl** replied it has an effective date of July 1, 2016 for sure, not matter what.

Chairman Cook continued, their next fiscal year starts January 1, 2015.

Senator Triplett if I hear what he's saying is that not all artfully written. I think what he is trying to say is that they don't want it all until the Market Place Fairness Act is in place and even then not to start it until the beginning of the following fiscal year after the Market Place Fairness Act is in place. **Senator Bekkedahl** replied he didn't tell me that but that is what I. The way that the sales tax. The way that the State Tax Commissioner works with local sales taxes with us, is that if we end the sales tax. There is a reporting time when you commence or end a sales tax and there is a one or two quarters lag in there before they actually put it into place where it is actually operable. How does that effect the July 1st you have on here?

Chairman Cook we would be fine within the Tax Commissioners' rules and that is part of Marketplace to be able to give taxpayers ample notice that the tax collectors that the tax is changing and you have to start collecting that. **Senator Bekkedahl** replied that you would stop collecting this tax under this legislation as a business owner on July 1, 2016? **Chairman Cook** replied you would either stop it on the first quarter, first calendar day of the quarter beginning at least 60 days after enactment. So there would be time to notify tax collectors, the businesses that they have to stop collecting that tax. **Senator Bekkedahl** replied so effectively with this date of July 1, they would collect the tax until September 1st and then they would no longer collect the tax beyond that point? That is when I am trying to figure out? **Chairman Cook** replied, no they would stop collecting the tax on July 1, 2016, and they would have plenty of time to give notice that it is going to happen. **Senator Bekkedahl** replied because we're talking about the Market Place Fairness coming in as a tax that they have to deal with. We are talking about relieving the burden of this tax. Okay.

Chairman Cook replied they both have ample notice. Of course Market Place Fairness would not affect main street North Dakota businesses as far as the tax they have to collect. It would affect out of state businesses doing business in North Dakota or remote sellers in North Dakota doing business in another state. **Senator Oehlek** but the loss of revenue could affect cities as of July 1, 2016 if the Fairness Act is not passed. **Senator Bekkedahl** replied that would be given. **Senator Dotzenrod** replied that would be a given, and we know that. **Chairman Cook** replied that would be a given in this. I am not as sensitive. **Senator Oehlke** I know, that but that doesn't mean that it is icing. **Senator Dotzenrod**, but they would know that it is coming. **Senator Bekkedahl** but if we named that 2017, that would be after our next session is covered and if it was still a problem, then we could do something about it, before it became burdensome on the political subs. **Chairman Cook** replied I think the question here is to what degree does this impose a burden? You look at the political subs revenue site, you see a burden on political subs. If you look on the burden that it imposes on the taxpayer site, if that is your main priority you're not as sensitive to that. I think that political subs this gives them more than ample time to adjust their budgets to live without that small amount of revenue. I don't think it's as large as what they try to say in the fiscal note. But, they had concerns about 911 tax, there is no tax. There is no sales tax on 911 tax, so I am as sensitive to their loss revenue in this next budget cycle. **Senator**

Oehlke replied I am not against that we should be passing legislation based on what's best?

Senator Triplett replied so you would just remove the first part of it and just give a date certain and call it good, is that what you're saying Senator Oehlke?

Senator Oehlke replied, no, I absolutely like what Blake Crosby throughout. But if you're going to put a date in, I'd say make that July 1, 2017. If I am trying to be fair to everybody concerned I would change that July 1, 2016 on this proposed amendment to through July 1, 2017. That way it's after we come back into session in 2017 again; and if this is not going to be copacetic or we need or be able to address that. 2016 doesn't allow us to do that because it's during the interim and we're like well we'll see around next session which is 6 months away. I am just trying, and I am not all that excited about basing a decision on what the feds might do, with stream line sales tax. Since I've been here we've been talking about streamline sales tax. So, this started a long time before I showed up. I have a feeling that I've be in happy hunting ground before that is all rectified.

Senator Cook replied I am more optimistic. By the way I did send you and forwarded you an email I received from Todd Kranda. He received it from Rep. Vorizon on the latest action on the Internet Tax Freedom Act and it was introduced in the House again by House members not interested in having it tied to the Market Place Fairness Act. So they introduced it to creating a permanent moratorium with no exemptions, no grandfathers, and there move is to hopefully make sure that it's separated from Market Place. I've been a firm believer that when Market Place passes it's going to get piggyback with the Internet Tax Freedom Act. It just to me is a logical match which is another reason to tie this bill to it, because we tie it together now. There are so many other states and I understand Senator Oehlke I am sensitive tying anything to what Congress does. I think this is a rare exception. There are many states that have been proposed tax decreases tied to the Market Place Fairness Act passing. There are some that have tied spending bills, one of them is West Virginia or Virginia. It's the home state of Congressman Goodlatt who is Chairman of the Committee that Market Place is in, who is the one who refuses to give it a good hearing. It is his home state that now is going to have to look at an increase in gas tax because Market Place is not passed yet. So, the political maneuvering that is going around with regards to Market Place is just hot in the last three years. There is little doubt in my mind that something is going to pass.

Senator Laffen Correct me, if I am wrong but, as I look at this, July 2016 gives cities a lot of opportunity to know this is coming; they can re-budget or when they budget, they'll know this is not going to be part of their revenue stream. They can increase mills if they have to make up something, as they have the power to tax, and that's how they get their revenue. So that is their call. **Senator Cook** replied they have to explain it to their voters. **Senator Laffen** continued and if I understand it right putting the federal piece in there, all that would do would potentially speed it up. To me that just seems silly to potentially speed it up. I would favor just saying it's July 2016, it's a done deal and you need how to figure out how to manage that.

Chairman Cook replied we don't have to vote on this today. We can think about it and visit with the city or Blake or anybody. We are in no hurry to do this.

Senator Triplett responded saying I think that I agree with Senator Oehlke except that he confused me at the end when he said he didn't like a particular tying it to what Congress might do but then said he liked Blake Crosby's commentary because that also did tie it, so I am going to agree with him to the extent that I think I am okay with the amendment as it is written but I would prefer to change to July 1, 2017 for the reasons that he mentioned.

Senator Bekkedahl replied, I would concur with what Senator Oehlke and Senator Triplet. I think that would be the preference of Blake and the League of Cities at this point. But, I will discuss that with you.

Senator Dotzenrod, for the benefit of the committee, I am very sympathetic to the position of Blake Crosby and the Cities. I think they are going to have the subdivisions depending on what happens to state revenues. I think the state subdivisions could have quite a struggle in the next couple of years. It is not clear yet how they are going to be affected by agriculture and oil both being down. But, I am sympathetic to the cities and I think they are going to be struggling for some subdivisions to find the money. I would be favoring something on the order one of these two approaches.

Chairman Cook closed the committee meeting on SB 2096.

2015 SENATE STANDING COMMITTEE MINUTES

Finance and Taxation Committee
Lewis and Clark Room, State Capitol

S2096
1/19/2015
Job Number 22149 (meter 5:57)

- Subcommittee
 Conference Committee

Committee Clerk Signature

Alice Grove

Explanation or reason for introduction of bill/resolution:

Committee meeting to continue discussion on SB2096.

Minutes:

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Chairman Cook -- This is the internet access tax. The repeal of that tax. We're going to have to just make a decision here at some point, whenever you are ready. I think that we are pretty much in agreement that it start at some point after marketplace passes, or a date certain. I think the question is: at what date certain?

Senator Triplett -- I think that we should decouple it, again, from marketplace and just assume that marketplace will pass when it passes. And if we are in agreement that this was bad tax policy in the first place we should just fix it.

Chairman Bekkedahl -- I would agree. In my meetings with the League of Cities people they are in agreement with that date of 2017, versus 2016, as well.

Chairman Cook -- July 1, 2017? That means it's an issue at the next session too then. How about January 1, 2017?

Senator Triplett -- It's only an issue if someone makes it an issue. If the League of Cities is generally in agreement with it now, then I think it gives them time.

Chairman Cook -- We've got 2 for July 1, 2017. One for January 1, 2017.

Senator Oehlke -- (cannot hear comments -- microphone not on.)

Senator Laffen -- I don't care which one of those two dates, but remind me, is the language about marketplace still in the amendment or bill?

Chairman Cook -- No.

Senator Laffen -- We took that out?

Chairman Cook -- We have an amendment before us with the language about marketplace and we haven't acted on that amendment. It is not in the bill now. We are talking about a new amendment.

Senator Laffen -- New one does not have marketplace in it? I would lean toward January for the same reason.

Senator Dotzenrod -- I think if we went to that date it does give us an opportunity in the next session to examine it and if everything is fine then it will just happen.

Chairman Cook -- I can see the value of either one. I like certainty. January 1 is more certainty than July 1. July 1 leaves the opportunity to take a second look at it.

Senator Triplett -- My vote in favor of July 1 is not necessarily to encourage a second look at it, but rather to give the cities a more gentle phase in. They did indicate that it was an issue for them.

Chairman Cook -- You mentioned a half a year. Budget year starts January 1 and it would be a good time not to have the revenue involved. I'll get an amendment drafted up and we'll see how it works. Do you want to vote on it now?

Senator Oehlke -- Part of the reason that I was hanging my hat on that July date was because I was thinking that was when the cities, or political subdivision's do their budget planning. I move that we amend SB2096, section 3, line 14, change that date to January 1, 2017.

Chairman Cook -- I think it would have to read December 31, 2016.

Seconded by Senator Unruh.

Roll call vote to adopt the amendment to change the effective date on section 3 from June 30, 2015 to December 31, 2016. Roll call vote 4-3-0.

Chairman Cook -- Do you want to vote on the bill now?

Senator Laffen moved a do pass for SB2096 as amended.

Seconded by Senator Unruh.

Senator Dotzenrod -- I'm thinking of the testimony of Mr. Blake Crosby that when he appeared before us, he was talking about the impact this would have on subdivisions and gave some examples. In an ideal world I would happy to see this tax go away at the same moment that we had the marketplace fairness act become reality and it would be a kind of a win-win for everybody. We are dealing with something that is unpredictable. That's the reason that I voted no on the amendment. It would be easy to support this concept in this bill if we had the sort of anticipated trade-of that should accompany it. My sympathies lie with the subdivisions and the loss of this revenue without some sort of trade that makes it worthwhile. I will probably oppose the bill.

Senator Bekkedahl -- What we've done here in the amendment actually fits with what Blake Crosby had. He asked that it not affect the political subdivisions until the next fiscal year. We picked the date that mirrors the next fiscal year for them. The difference is, going with the date that we have in the amendment, they have essentially one more year to effectively levy the tax which is the budgets this fall that go into effect January 1, 2016. The July date would have given them a second year. We just need to let them know that they have a one year to operate with this and they need to plan accordingly for tax year 2017.

Chairman Cook -- It should be irrelevant to this bill, but I heard rumors of a bill dealing with state aid distribution.

Roll call on a do pass as amended SB2096. 6-1-0.

Carrier Senator Cook.

15.0192.01001
Title.02000

Adopted by the Finance and Taxation
Committee

January 19, 2015

TD
1/19/15

PROPOSED AMENDMENTS TO SENATE BILL NO. 2096

Page 5, line 14, replace "June 30, 2015" with "December 31, 2016"

Renumber accordingly

Date: 1-19-15

Roll Call Vote #: 1

2015 SENATE STANDING COMMITTEE
ROLL CALL VOTES
BILL/RESOLUTION NO 2096

Senate Finance and Taxation Committee

Subcommittee

Amendment LC# or Description: Amendment to Change date from June 30, 2015 to December 31, 2016

Recommendation: Adopt Amendment
 Do Pass Do Not Pass Without Committee Recommendation
 As Amended Rerefer to Appropriations
 Place on Consent Calendar

Other Actions: Reconsider _____

Motion Made By Sen Oehlke Seconded By Sen Unruh

Senators	Yes	No	Senators	Yes	No
Chairman Dwight Cook	✓		Senator Jim Dotzenrod		✓
Vice Chairman Lonnie Laffen	✓		Senator Connie Triplett		✓
Senator Brad Bekkedahl		✓			
Senator Dave Oehlke	✓				
Senator Jessica Unruh	✓				

Total (Yes) 4 No 3

Absent _____

Floor Assignment _____

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

Date: 1-19-15

Roll Call Vote #: 2

2015 SENATE STANDING COMMITTEE
ROLL CALL VOTES
BILL/RESOLUTION NO 2096

Senate Finance and Taxation Committee

Subcommittee

Amendment LC# or Description: 15-0192.01001 Title .02000

Recommendation: Adopt Amendment
 Do Pass Do Not Pass Without Committee Recommendation
 As Amended Rerefer to Appropriations
 Place on Consent Calendar

Other Actions: Reconsider _____

Motion Made By Sen. Laffen Seconded By Sen. Unruh

Senators	Yes	No	Senators	Yes	No
Chairman Dwight Cook	✓		Senator Jim Dotzenrod		✓
Vice Chairman Lonnie Laffen	✓		Senator Connie Triplett	✓	
Senator Brad Bekkedahl	✓				
Senator Dave Oehlke	✓				
Senator Jessica Unruh	✓				

Total (Yes) 6 No 1

Absent _____

Floor Assignment Sen. Cook

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

REPORT OF STANDING COMMITTEE

SB 2096: Finance and Taxation Committee (Sen. Cook, Chairman) recommends **AMENDMENTS AS FOLLOWS** and when so amended, recommends **DO PASS** (6 YEAS, 1 NAYS, 0 ABSENT AND NOT VOTING). SB 2096 was placed on the Sixth order on the calendar.

Page 5, line 14, replace "June 30, 2015" with "December 31, 2016"

Renumber accordingly

2015 SENATE APPROPRIATIONS

SB 2096

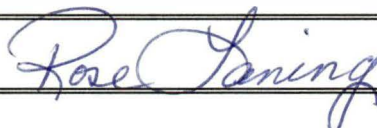
2015 SENATE STANDING COMMITTEE MINUTES

Appropriations Committee Harvest Room, State Capitol

SB 2096
1/30/2015
Job # 22863

- Subcommittee
 Conference Committee

Committee Clerk Signature



Explanation or reason for introduction of bill/resolution:

Relating to elimination of sales taxes on sale of internet access services.

Minutes:

Attachment 1

Legislative Council - Chris Kadrmas
OMB - Sheila Peterson

Chairman Holmberg called the committee to order on SB 2096. Roll Call was taken. All committee members were present.

Chairman Holmberg said this bill is about a \$ 4.4M reduction in revenues.

Senator Dwight Cook, State Senator, District 34, Bill Sponsor:

No written testimony.

Introduced the bill and stated that it reduces tax on internet access services. The State of North Dakota started imposing the sales tax and legislature is now ruling whether that should be included. North Dakota is one of 7 states that charges internet sales tax. Urged the committee to pass the bill.

Senator Heckaman asked about the fiscal note - Attachment 1.

Senator Cook: The tax department said this was difficult to figure. They originally said it would reduce state general fund and state aid distribution fund revenues by \$14M, but when figures were done, it came in at \$19M.

Senator Heckaman asked about the effective date.

Senator Cook said that was the only thing the committee debated. The effective date was delayed until January 1, 2017 because they wanted it in place before the next legislature met.

Chairman Holmberg said if implementation was delayed to July 1, it would not have an effect on revenue this biennium.

Senator Mathern asked how the tax is collected.

Myles Vosberg, Compliance Director, Office of State Tax Commissioner: Businesses are subject to sales tax and they would add that to their bill. ND imposes tax on communications services. Internet access is defined as telecommunications, call waiting, voice service.

Senator Mathern asked if the consumer sees this specific tax. (Answer - yes)

Senator Sorvaag: On the local end, if the local entity has sales tax, is this automatic?

Myles Vosberg: Whatever is subject to tax for state purposes. It's there for locals as well.

Senator Sorvaag: Where they live is where it's attached? (Answer - Correct.)

Chairman Holmberg closed the hearing on SB 2096.

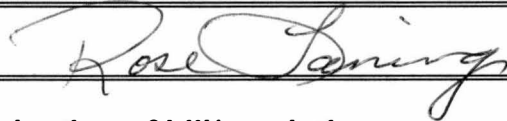
2015 SENATE STANDING COMMITTEE MINUTES

Appropriations Committee
Harvest Room, State Capitol

SB 2096
2/18/2015
Job # 24035

- Subcommittee
 Conference Committee

Committee Clerk Signature



Explanation or reason for introduction of bill/resolution:

Relating to elimination of sales taxes on sale of internet access services

Minutes:

Senator Sorvaag: Today we are taxing internet access. Originally, it was decided in the 90s by the tax commissioner that "communication services" was determined to be internet. We are one of 7 states that tax the internet. The federal government passed what is called market fairness a few years ago that you could not tax internet services. They grandfathered the seven states that were charging and ND was one of them. The US House passed a bill that you couldn't market it and they took the grandfather clause away. The US Senate changed it and did a one year extension and said you could grandfather and are working on a permanent decision. This bill was put in that we would remove it starting the end of 2016 with the presumption that if they eliminated the grandfather, we'd lose it anyway. The subcommittee's recommendation is that we do a Do Not Pass. Let's leave it there; the taxes there. The federal government makes a change and takes our grandfather clause away, and then it goes away. It's a loss to the state and there are ramifications for the political subs. Our feeling was that there wasn't a reason to take it away at this point. Just leave it and let them do what they do.

Senator Sorvaag moved Do Not Pass on SB 2096.

Senator Robinson seconded.

A Roll Call vote was taken. Yea: 12 Nay: 1 Absent: 0

Senator Sorvaag will carry the bill on the floor.

Date: 2-18-15
 Roll Call Vote #: 1

**2015 SENATE STANDING COMMITTEE
 ROLL CALL VOTES
 BILL/RESOLUTION NO. 2096**

Senate Appropriations Committee

Subcommittee

Amendment LC# or Description: _____

Recommendation: Adopt Amendment
 Do Pass Do Not Pass Without Committee Recommendation
 As Amended Rerefer to Appropriations
 Place on Consent Calendar
 Other Actions: Reconsider _____

Motion Made By Sowaag Seconded By Robinson

Senators	Yes	No	Senators	Yes	No
Chairman Holmberg	✓		Senator Heckaman	✓	
Senator Bowman	✓		Senator Mathern	✓	
Senator Krebsbach	✓		Senator O'Connell	✓	✓
Senator Carlisle	✓		Senator Robinson	✓	
Senator Sorvaag	✓				
Senator G. Lee	✓				
Senator Kilzer	✓				
Senator Erbele	✓				
Senator Wanzek	✓				

Total (Yes) 12 No 1

Absent 0

Floor Assignment Sowaag

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

REPORT OF STANDING COMMITTEE

SB 2096, as engrossed: Appropriations Committee (Sen. Holmberg, Chairman)
recommends **DO NOT PASS** (12 YEAS, 1 NAYS, 0 ABSENT AND NOT VOTING).
Engrossed SB 2096 was placed on the Eleventh order on the calendar.

2015 HOUSE FINANCE AND TAXATION

SB 2096

2015 HOUSE STANDING COMMITTEE MINUTES

Finance and Taxation Committee Fort Totten Room, State Capitol

SB 2096
3/9/2015
24498

- Subcommittee
 Conference Committee

Committee Clerk Signature

Mary Brueker

Explanation or reason for introduction of bill/resolution:

A bill relating to elimination of sales taxes on sale of internet access services.

Minutes:

Attachment #1

Chairman Headland: Opened hearing.

Senator Cook: Introduced bill. This bill eliminates the sales tax on our internet access. This will be the first time the legislature has ever weighed in on the decision as to whether or not internet access should be taxed or not. We are one of seven states that tax internet.

Representative Strinden: Are there other utilities that are taxed, such as electricity or cable television?

Senator Cook: Cable television is taxed as well as many others. This is the tax you get on your internet access fees.

Representative Klein: Do any of the states around us have a tax?

Senator Cook: Wisconsin, Texas, North Dakota, and I can't think of the other four. You could probably Google the Tax Freedom Act and find the answer to that question.

Chairman Headland: Is there testimony in support?

Blake Crosby, North Dakota League of Cities: We support this bill as amended. We ask for your approval to SB 2096.

Larry Severson, North Dakota Township Association: We ask for a favorable recommendation to SB 2096.

Laney Herauf, Greater North Dakota Chamber: We've gotten to the point where it's difficult to do anything without the internet but especially to run a competitive business. We support this piece of legislation for all the benefits it gives to everyone.

Representative Froseth: How much and how is the internet access tax charged?

Laney Herauf: I'm sorry I don't know.

Chairman Headland: We'll get the tax department to find that out. Is there any further support? Is there any opposition?

Representative Trottier: Why just internet services and not telephone or the other services such as that?

Senator Cook: It's your bill so you could add whatever you want to it. The original fiscal note was \$19 million and we addressed that by changing the effective date. We have a long way to go but this is a good place to start.

Representative Froseth: How much and how is the internet access tax charged?

Myles Vosberg, Tax Commissioner's Office: This is a sales tax exemption so that the tax applied to internet access is the 5% state plus any local tax on the charge itself for the internet access. The remaining states that tax internet access are Hawaii, New Mexico, North Dakota, South Dakota, Ohio, Texas, and Wisconsin.

Chairman Headland: The FCCs just recently declared the internet a public utility but that really doesn't have any impacts on taxation.

Myles Vosberg: I don't believe there is any impact here.

Representative Steiner: How would this affect bundled services? Do you know if electricity is taxed?

Myles Vosberg: In North Dakota none of the other utilities are taxed right now. If you have a bundled service of taxable and nontaxable they are going to tax the whole bill if they can't split it out.

Representative Strinden: Cable television is not taxed but telephone, cell phone, and internet is?

Myles Vosberg: That is correct.

Chairman Headland: Thank you and with that we will close the hearing on SB 2096.

Todd Kranda from Kelsch, Kelsch, Ruff, and Kranda Law Firm: Provided testimony in support from Verizon Wireless after the hearing. See attachment #1.

2015 HOUSE STANDING COMMITTEE MINUTES

Finance and Taxation Committee
Fort Totten Room, State Capitol

SB 2096
3/16/2015
24873

- Subcommittee
 Conference Committee

Committee Clerk Signature

Mary Brucher

Explanation or reason for introduction of bill/resolution:

A bill relating to elimination of sales taxes on sale of internet access services.

Minutes:

Attachment #1

Representative Toman: Distributed proposed amendments. See attachment #1. This amendment pushes back the effective date so there is no fiscal impact until the next biennium, June 30, 2017. **Made a motion to adopt the amendment.**

Representative Dockter: Seconded.

Chairman Headland: I certainly understand what he is trying to do here because the fiscal impact is something that in the end we may not be able to afford when we're trying to balance things out. I like his amendment; I think it puts the policy forward.

Voice vote: Motion carried to adopt the amendment.

Vice Chairman Owens: Made a motion for a do pass as amended.

Representative Toman: Seconded.

Representative Trottier: How many in here know what your total taxes are on your internet each month?

Chairman Headland: I don't know what it is but I can tell you that it's five percent of whatever my cost is.

Roll call vote: 9 yes 4 no 1 absent

Motion carried for a do pass as amended.

Representative Toman will carry this bill.

15.0192.02001
Title.03000

Prepared by the Legislative Council staff for
Representative Toman
March 12, 2015

8
3/16/15

PROPOSED AMENDMENTS TO ENGROSSED SENATE BILL NO. 2096

Page 5, line 14, replace "December 31, 2016" with "June 30, 2017"

Renumber accordingly

Date: 3-16-15
Roll Call Vote #: 1

2015 HOUSE STANDING COMMITTEE
ROLL CALL VOTES
BILL/RESOLUTION NO. 2096

House Finance and Taxation Committee

Subcommittee

Amendment LC# or Description: 15.0192.02001

Recommendation: Adopt Amendment
 Do Pass Do Not Pass Without Committee Recommendation
 As Amended Rerefer to Appropriations
 Place on Consent Calendar
Other Actions: Reconsider _____

Motion Made By Rep. Toman Seconded By Rep. Dockter

Representatives	Yes	No	Representatives	Yes	No
CHAIRMAN HEADLAND			REP HAAK		
VICE CHAIRMAN OWENS			REP STRINDEN		
REP DOCKTER			REP MITSKOG		
REP TOMAN			REP SCHNEIDER		
REP FROSETH					
REP STEINER					
REP HATLESTAD					
REP KLEIN					
REP KADING					
REP TROTTIER					

Total (Yes) _____ No _____

Absent _____

Floor Assignment _____

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

Voice vote = Motion carried

Date: 3-16-15
 Roll Call Vote #: 2

**2015 HOUSE STANDING COMMITTEE
 ROLL CALL VOTES
 BILL/RESOLUTION NO. 2096**

House Finance and Taxation Committee

Subcommittee

Amendment LC# or Description: 15.0192.02001

Recommendation: Adopt Amendment
 Do Pass Do Not Pass Without Committee Recommendation
 As Amended Rerefer to Appropriations
 Place on Consent Calendar
 Other Actions: Reconsider _____

Motion Made By Rep. Owens Seconded By Rep. Toman

Representatives	Yes	No	Representatives	Yes	No
CHAIRMAN HEADLAND	✓		REP HAAK	✓	
VICE CHAIRMAN OWENS	✓		REP STRINDEN	✓	
REP DOCKTER	✓		REP MITSKOG	AB	
REP TOMAN	✓		REP SCHNEIDER	✓	
REP FROSETH		✓			
REP STEINER	✓				
REP HATLESTAD	✓				
REP KLEIN		✓			
REP KADING		✓			
REP TROTTIER		✓			

Total (Yes) 9 No 4

Absent 1

Floor Assignment Rep. Toman

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

REPORT OF STANDING COMMITTEE

SB 2096, as engrossed: Finance and Taxation Committee (Rep. Headland, Chairman) recommends **AMENDMENTS AS FOLLOWS** and when so amended, recommends **DO PASS** (9 YEAS, 4 NAYS, 1 ABSENT AND NOT VOTING). Engrossed SB 2096 was placed on the Sixth order on the calendar.

Page 5, line 14, replace "December 31, 2016" with "June 30, 2017"

Renumber accordingly

2015 TESTIMONY

SB 2096

1-12-15
1
GB 2096

Internet Tax Freedom Act

From Wikipedia, the free encyclopedia

The 1998 **Internet Tax Freedom Act** was a United States law authored by Representative Christopher Cox and Senator Ron Wyden, and signed into law as title XI of Public Law 105-277 on October 21, 1998 by President Bill Clinton in an effort to promote and preserve the commercial, educational, and informational potential of the Internet.^{[1][2]} This law bars federal, state and local governments from taxing Internet access and from imposing discriminatory Internet-only taxes such as bit taxes, bandwidth taxes, and email taxes. The law also bars multiple taxes on electronic commerce.^[3]

It does not exempt sales made on the Internet from taxation, as these may be taxed at the same state and local sales tax rate as non-Internet sales, just like mail order sales. The Act did not repeal any state sales or use tax.

It has been extended four times by the United States Congress since its original enactment. The most recent extension was signed into law on September 19, 2014, by President Barack Obama and extended the moratorium until December 11, 2014.^[4]

The 1998 law also authorized establishment of a study commission to study national tax policy with regard to the Internet.^[5] The Advisory Commission on Electronic Commerce studied the issue from 1999 to 2000. The Commission was chaired by then-Virginia Governor James S. Gilmore, III, who led a majority coalition on the Commission to issue a final report opposing taxation of the Internet and eliminating the federal excise tax on telecommunications services, among other ideas.

On July 15, 2014, the United States House of Representatives voted to the pass the Permanent Internet Tax Freedom Act (H.R. 3086; 113th Congress), a bill that would amend the Internet Tax Freedom Act to make permanent the ban on state and local taxation of Internet access and on multiple or discriminatory taxes on electronic commerce.^{[6][7]}

See also

- Internet taxes
- Taxation of Digital Goods
- Marketplace Fairness Act

References

- ↑ Robinson, Sal (October 23, 2013). "Illinois Supreme Court rules against ‘Amazon tax’" (<http://www.mhpbooks.com/illinois-supreme-court-rules-against-amazon-tax/>). Brooklyn: Melville House. Retrieved November 7, 2013.
- ↑ SCHREIBER, SALLY (October 21, 2013). "Internet Tax Freedom Act preempts Illinois click-through nexus law" (<http://www.journalofaccountancy.com/News/20138956.htm>). Durham: Journal of Accountancy. Retrieved November 7, 2013.

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1-12-15
SP2096
#1.2

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DIDN'T THE INTERNET TAX FREEDOM ACT (ITFA) BAN TAXES ON SALES OVER THE INTERNET?

We receive many questions regarding sales and use tax. We have included many of the questions and answers below. These answers are general and each state has different provisions. You should consult with a tax or business advisor for specific assistance. We also provide sales tax consulting services. [Please contact us here.](#)

What states impose sales/use tax?

What is nexus?

How do I know if I should be collecting tax in a state?

What is the difference between sales tax and use tax?

When making a sale, do you collect tax for the state that you are located in or the state where the customer is located?

I'm making sales over the Internet. Do I have to collect sales tax on all the sales I make?

Didn't the Internet Tax Freedom Act (ITFA) ban taxes on sales over the Internet?

No. The Act prohibited new taxes on Internet access fees. Most states do not tax the access fee. The Act did not prohibit states from imposing taxes on transactions conducted over the Internet. The use tax is not a discriminatory tax since it applies to all vendors (mail order, Internet, out-of-state, home shopping) and taxes goods purchased outside the state in the same manner as goods purchased in the state. So regardless of not being charged tax on an item purchased over the Internet, you are still held personally liable for the use tax.

Why doesn't the out-of-state retailer collect the tax?

If you do not have nexus and therefore do not collect/remit the tax, can you be held liable if the customer does not pay the tax?

Can you collect and remit tax for a state even if not required to do so?

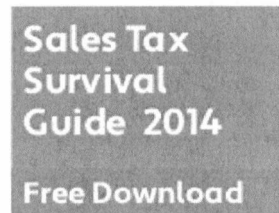
What is the Streamlined Sales Tax Project (SSTP)?

What is a resale certificate and who can use one?

How are contractors' purchases taxed?

Is a sales tax return required even if my sales equal zero?

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1-12-15
SB 2096
#2



To Senate Finance and Taxation Committee

From Nancy Riedel, State Tax Policy Director

Testimony in Support of SB 2096

January 12, 2015

Chairman Cook and members of the Committee, Verizon appreciates the opportunity to provide brief comments in support of SB 2096.

We are supportive of this bill which would eliminate sales taxes on sales of internet access services. The goal of this bill is consistent with federal legislation that was reintroduced in the House just last week to permanently ban taxing internet access. This policy will keep the U.S. globally competitive, save consumers money and promote the continued expansion of affordable broadband services in North Dakota and across the country.

We suggest that SB 2096 would be enhanced by including a definition of 'internet access'. A reference to the definition of internet access as it is currently defined in federal law would be helpful to avoid confusion and the possibility of misinterpretations. An appropriate amendment could be as simple as adding a clarifying provision such as: "Internet access has the same meaning as that term is defined in Section 1105(5) of the Internet Tax Freedom Act, 47 U.S.C. § 151 note as amended by P.L. 110-108".

Thank you for your consideration of SB 2096.

1-12-15
3

January 12, 2015

Senate Finance and Taxation Committee

SB 2096

CHAIRMAN COOK AND MEMBERS OF THE COMMITTEE:

For the record my name is Blake Crosby. I am the Executive Director of the North Dakota League of Cities representing the 357 cities across the State.

Internet access charges are typically bundled along with other services so it is difficult for the Tax Commissioner to accurately quantify the tax revenue. I urge caution as the Fiscal Note may have a larger range and therefore greater impact than indicated. As an example, will the exclusion in the bill be applied to cable providers, such as Midcontinent and CableOne, and cell phone carriers such as Verizon and AT&T? Wireless cell phone operators are the largest market share for internet services. Applying the exclusion to both types of providers may quickly escalate the fiscal impact.

Will the exclusion apply to E911 taxes? That is a critical service that is collected on a per cell phone line. Again, we need to tread lightly as to the details and unintended consequences.

We have decreasing oil prices and have all been told to expect a drop in tax base revenue. This is not a time to eliminate a piece of that base when demand for services and infrastructure is rapidly increasing. Cities rely on all pieces of that base to support the needs demanded by its citizens.

On behalf of the North Dakota League of Cities I ask for a do not pass on SB 2096.

If you have questions, I will be happy to try and answer them. THANK YOU FOR YOUR TIME AND CONSIDERATION.

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1-12-15
3-1

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State Sales Tax	2.60

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What is the Local Broadcast Retransmission Fee?

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Cheryl Riley
President, External Affairs
Northern Plain States

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Senate Bill 2096

January 9, 2015

Finance and Taxation Committee

Cheryl Riley
President, AT&T Northern Plains States

4
1-12-15
SB 2096

AT&T fully supports Senate Bill 2096 providing a sales tax exemption for internet access.

Keeping the Internet free of taxation has enabled it to become the engine of growth for the 21st Century American economy. North Dakota, by enacting SB 2096, would join 43 other states providing certainty to ensure that the engine of growth continues to run smoothly.

AT&T respectfully asks the Committee to support SB 2096.

Best Regards,

Cheryl Riley
President, External Affairs
Northern Plain States

FISCAL NOTE
 Requested by Legislative Council
 01/20/2015

SB 2096
 1-30-15
 #1

Amendment to: SB 2096

- 1 A. **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.*

	2013-2015 Biennium		2015-2017 Biennium		2017-2019 Biennium	
	General Fund	Other Funds	General Fund	Other Funds	General Fund	Other Funds
Revenues			\$ (4,451,000)	\$ (424,000)		
Expenditures						
Appropriations						

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

	2013-2015 Biennium	2015-2017 Biennium	2017-2019 Biennium
Counties			
Cities			
School Districts			
Townships			

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

Engrossed SB 2096 provides a sales tax exemption for the sale of Internet access services. The engrossed bill delays the effective date until January 1, 2017.

- 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.*

Engrossed SB 2096, if enacted, can be expected to reduce sales tax revenues by an estimated \$4.875 million during the 2015-17 biennium. (A full biennial effect is estimated to reduce state general fund and state aid distribution fund revenues by \$19.5 million.)

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.*
- 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 or a part of the appropriation is included in the executive budget or relates to a continuing appropriation.*

1.1

Name: Kathryn L. Strombeck

Agency: Office of Tax Commissioner

Telephone: 328-3402

Date Prepared: 01/21/2015

1.2

SB 2096
3-9-15
1



To: House Finance and Taxation Committee

From: Nancy Riedel, State Tax Policy Director

Re: Testimony in Support of SB 2096

Date: March 9, 2015

Chairman Headland and members of the Finance and Taxation Committee, Verizon appreciates the opportunity to provide brief comments in support of SB 2096.

We are supportive of this bill which would eliminate sales taxes on sales of internet access services. The goal of this bill is consistent with federal legislation that has been recently reintroduced in Congress to permanently preclude taxing internet access. This policy will keep the U.S. globally competitive, save consumers money and promote the continued expansion of affordable broadband services in North Dakota and across the country.

We suggest that SB 2096 would be enhanced by including a definition of 'internet access'. A reference to the definition of internet access as it is currently defined in federal law would be helpful to avoid confusion and the possibility of misinterpretations. An appropriate amendment could be as simple as adding a clarifying provision such as: "Internet access has the same meaning as that term is defined in Section 1105(5) of the Internet Tax Freedom Act, 47 U.S.C. § 151 note as amended by P.L. 110-108".

Thank you for your consideration of SB 2096 and I urge a Do Pass recommendation.

15.0192.02001
Title.

SB 2096
3-16-15 #1
Prepared by the Legislative Council staff for
Representative Toman
March 12, 2015

PROPOSED AMENDMENTS TO ENGROSSED SENATE BILL NO. 2096

Page 5, line 14, replace "December 31, 2016" with "June 30, 2017"

Renumber accordingly