## FISCAL NOTE

## Requested by Legislative Council 01/05/2019

Bill/Resolution No.: HB 1131

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.

	2017-2019 Biennium		2019-2021	Biennium	2021-2023 Biennium		
	General Fund	Other Funds	General Fund	Other Funds	General Fund	Other Funds	
Revenues	\$0	\$13,000	\$0	\$13,000	\$0	\$13,000	
Expenditures	\$0	\$13,000	\$0	\$13,000	\$0	\$13,000	
Appropriations	\$0	\$0	\$0	\$0	\$0	\$0	

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

2017-2019 Biennium		2019-2021 Biennium	2021-2023 Biennium	
Counties	\$0	\$0	\$0	
Cities	\$0	\$0	\$0	
School Districts	\$0	\$0	\$0	
Townships	\$0	\$0	\$0	

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).

The ND Department of Veterans Affairs is charged with conducting the fund raising and expending the funds for the ND Commemorative Memorial Coin. No General Fund Dollars have been appropriated for this mandate.

- 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.
  - Section 1 (2) These funds will be solicited by the NDDVA's from private entities.
- 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.

Funds solicited by NDDVA. Funds would be placed int he NDDVA Fund 410 until expended. Unknown amounts.

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.

Funds donated or gifted to the NDDVA and placed in NDDVA Fund 410 will be used for the purpose in which they were donated. Expenditures will be drawn from the NDDVA Fund 410.

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.

No fund amounts included in executive budget. Amounts accepted are contingent on the generosity of those who support these programs.

No General Fund Dollars appropriated. No Federal Fund Dollars appropriated.

Name: Lonnie L. Wangen

Agency: ND Department of Veterans Affairs

**Telephone:** 701-239-7165

**Date Prepared:** 01/14/2019

2019 HOUSE GOVERNMENT AND VETERANS AFFAIRS COMMITTEE
HB 1131

#### 2019 HOUSE STANDING COMMITTEE MINUTES

## **Government and Veterans Affairs Committee**

Fort Union Room, State Capitol

HB 1131 2/8/2019 32482

☐ Subcommittee☐ Conference Committee

Committee Clerk Signature Carmen Hart

## **Explanation or reason for introduction of bill/resolution:**

Relating to funding authority of the department of veterans' affairs and veteran commemorative coins; to provide a continuing appropriation; and to provide for retroactive application

Minutes:

Attachment 1-3

**Chairman Kasper** opened the hearing on HB 1131.

**Rep. Laning** appeared in support. Attachment 1. (:51-3:56)

**Senator Richard Marcellais** appeared in support. Attachment 2. (4:19-5:40)

**Rep. Schauer:** What has caused some problems?

**Senator Marcellais:** Initially it was just for that biennium, and we would like to continue.

Lonnie Wangen, Commissioner of Veterans' Affairs, appeared in support. After last session we did the fundraising, purchased 5,000 coins, and the concern we had during session was where is our authority to spend the money that we received. We did end up going to the emergency commission and received permission for last biennium to spend money on the coins. We are asking here as we need to purchase new coins or other things to get the coins mailed out, that we can do so without going to the emergency commission. It has been a very good thing giving out that one coin at the funeral, and then the follow up with them purchasing the coins was a lot higher than I had expected. We sold about 500 coins and make a profit of \$7 a coin. Hopefully by the time we get close to needing to replenish, we will have enough funds back there and will not have to do as much soliciting for funds. Section 3 puts in law sales tax exemption.

**Jim Nelson, ND Veterans' Legislative Council,** appeared in support. Attachment 3. (10:51-12:35)

**Chairman Kasper:** How much do the coins cost for the public?

House Government and Veterans Affairs Committee HB 1131 2/8/19 Page 2

Mr. Nelson: \$10

Chairman Kasper closed the hearing.

Vice Chair Steiner made a motion for a DO PASS.

Rep. B. Koppelman seconded the motion.

A roll call vote was taken. 13-0, 1 absent.

Rep. Laning will carry the bill.

Date: 2-8-/9
Roll Call Vote #: \_\_\_\_

## 2019 HOUSE STANDING COMMITTEE ROLL CALL VOTES BILL/RESOLUTION NO. \_\_\_\_//3/\_\_\_

House Government and Veterans Affairs					_ Com	mittee
		□ Su	bcomm	ittee		
Amendment LC# or	Description:					
Recommendation:  Adopt Amendment  Do Pass Do Not Pass Without Committee Recommendation Rerefer to Appropriations Place on Consent Calendar  Other Actions:  Reconsider  Motion Made By  Recommendation Rerefer to Appropriations Reconsider  Motion Made By  Reconsider  Seconded By  Recommendation Rerefer to Appropriations						
Represe	entatives	Yes	No	Representatives	Yes	No
Chairman Jim Ka		メ		Rep. Pamela Anderson	1	İ
Vice Chair Vicky	-	X		Rep. Mary Schneider	4	
Rep. Jeff Hovers	on	A				
Rep. Craig Johns	son	X				
Rep. Daniel John	ston	X				
Rep. Karen Karls		X				
Rep. Ben Koppel		4				
Rep. Vernon Lan		4				j
Rep. Scott Louse		4				ı
Rep. Karen Rohr		X				Ï
Rep. Austen Sch		4				Í
Rep. Steve Vetter		1				
Total (Yes) _		1=	3_ No	0		
Absent		_	/	<i></i>		
Floor Assignment		Ken	. L	evera		

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

## REPORT OF STANDING COMMITTEE

Module ID: h\_stcomrep\_25\_019

**Carrier: Laning** 

HB 1131: Government and Veterans Affairs Committee (Rep. Kasper, Chairman) recommends DO PASS (13 YEAS, 0 NAYS, 1 ABSENT AND NOT VOTING). HB 1131 was placed on the Eleventh order on the calendar.

## **2019 SENATE GOVERNMENT AND VETERANS AFFAIRS**

HB 1131

## 2019 SENATE STANDING COMMITTEE MINUTES

#### **Government and Veterans Affairs Committee**

Sheyenne River Room, State Capitol

HB1131 3/15/2019 # 33786

☐ Subcommittee
☐ Conference Committee

## Explanation or reason for introduction of bill/resolution:

Relating to exempting the sale of commemorative memorial coins from sales tax; relating to funding authority of the department of veterans' affairs & veteran commemorative coins, provide continuing appropriation; provide retroactive application.

Minutes:

Att #1- Rep. Laning; Att#2 -Sen. Marcellais, Att#3-John Nelson

Chairman Davison: Let's open the hearing.

**Rep. Vernon Laning, Dist. 8:** I am here to introduce HB1131. We thought this was addressed last session, but was not. (see att #1) Any questions? (3.34)

**Sen. Richard Marcellais, Dist 9, Rolette County**: (4.54-) I am here in support of this bill. (see att #2) We want to be able to give the grieving family this coin during a military honors ceremony. Any questions?

Chairman Davison: Any more in support?

**Jim Nelson, N.D. Veterans Legislative Council**: (8.50-10.50) We strongly support this bill. (see att # 3) He passed a commemorative coin around for the committee to see. Questions?

**Lonnie Wangen, Veterans Affair**: Everything has been covered so we just ask for a DO PASS. Any questions?

**Chairman Davison**: How did you come up with \$10?

**Lonnie**: The coin cost a little over \$2 and is over \$2 to mail. We have sold about 600 coins. We average about \$7 profit. The intent was to have enough coin sales for the program to run itself. We are on track to do that. (11.47) I support the bill as is. I can sell in all states.

**Chairman Davison**: Any more in support? Agencies? Against? Close the hearing. (12.17)

**Sen. Roers**: I move a DO PASS & refer to appropriations. **Sen. Shawn Vedaa**: I second.

Roll: YES -- 7, NO -- 0 . PASSED/refer to Approps. Sen. Marcellais will carry the bill.

Date:
Roll Call Vote #:

# 2019 SENATE STANDING COMMITTEE ROLL CALL VOTES BILL/RESOLUTION NO.

Senate Government and Veterans Affairs					_ Com	mittee
		□ Su	bcomm	nittee		
Amendment LC# or	Description:					
Recommendation:  Adopt Amendment  Do Pass Do Not Pass Without Committee Reco Rerefer to Appropriations Place on Consent Calendar  Other Actions:  Reconsider				S	dation	
	90			econded By Sen, Old	aa	
	ators	Yes	No	Senators	Yes	No
Chair Davison				Sen. Oban	-	
Vice Chair Meyer				Sen. Marcellais		
Sen. Elkin Sen. K. Roers		/				
Sen. Vedaa		/				
	7		No	0		
Absent			_	0/		
Floor Assignment	Sen	$\gamma$	Jan	cellais		

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

original

## REPORT OF STANDING COMMITTEE

Module ID: s\_stcomrep\_46\_005 Carrier: Marcellais

HB 1131: Government and Veterans Affairs Committee (Sen. Davison, Chairman) recommends DO PASS and BE REREFERRED to the Appropriations Committee (7 YEAS, 0 NAYS, 0 ABSENT AND NOT VOTING). HB 1131 was rereferred to the Appropriations Committee.

**2019 TESTIMONY** 

HB 1131

## #1 #B 1131 2-8=19

## **Introduction of HB 1131**

Good Morning Mr. Chairman and members of the GVA committee. I'm Rep. Vernon Laning from District 8 and am here to introduce HB 1131.

HB 1131 is a bill that for the most part I thought had been taken care of during the last legislative session. Some of you may remember discussions regarding a veteran's commemorative coin that was to be given to family members upon a veteran's death.

The Department of Veterans Affairs was given the authority to collect money to fund the initial design and purchase of the coin. Then additional coins could be sold to family members at a price the DAV was to determine that would actually fund future purchases of the coin.

This was done, but if I could direct you to the bill itself, section 1 paragraph 1 has language at the end that says, "with the approval of the emergency commission." This was not the intent with the coin program and so we'd like to revise the code.

Paragraph 2 is actually an expansion of the expenditure provision in that it gives the DAV the authority to expend funds given to it for a specific cause as long as it is spent for that cause only. Plus it would be on a continuing appropriation basis, meaning they would not have to obtain emergency commission permission to spend donated funds for a specific cause such as the commemorative coins.

What that means is, if I want to contribute toward the commemorative coin fund or some other specific cause, that money could be accumulated and spent by the DAV to purchase more coins or other specifically identified cause anytime it deemed necessary without waiting for the quarterly meeting of the emergency commission.

Additionally, the DAV has had numerous requests from persons around the country wanting to fill out coin collections and purchase the commemorative coin. After discussion the DAV has decided open sales of the coin would not deter from its commemorative value and proposes under section 2 para 2 to change the language to "Any person" may purchase......

The section 3 of the bill exempts the sale of the coin from sales tax which would greatly simplify the paperwork involved in coin sales.

That is essentially the bill Mr. Chairman and with that I'll stand for any questions and I may be followed by others wishing to testify, but we would ask for your do pass recommendation.



## NORTH DAKOTA SENATE

STATE CAPITOL 600 EAST BOULEVARD BISMARCK, ND 58505-0360



COMMITTEES:

Education Government and Veterans Affairs

## Senator Richard Marcellais District 9

301 Laite Loop NE Belcourt, ND 58316-3877

R: 701-477-8985 B: 701-477-8985 C: 701-278-0632 F: 701-477-8985 rmarcellais@nd.gov

# Testimony House Bill No. 1131 Government Veteran Affairs Committee Representative Kasper, Chairman

Chairman Kasper, members of the House Government Veteran Affairs Committee, for the record my name is Richard Marcellais, Senator from District 9, of Rolette County I am here today to provide testimony in support of House Bill 1131.

House Bill 1131 would allow the North Dakota, Department of Veteran's Affairs to give a veteran's memorial coin to a family member of a deceased veteran during military funeral honors.

This memorial coin would be presented to the same eligible family member that received the folded American flag. This memorial coin would be given as a recognition of their service to the nation and the State of North Dakota.

In honor of all those who have served & especially to those Veterans who have protected our countries freedoms, may they rest in peace.

Thank You very much for the opportunity to appear in support of House Bill 1131, If there are any questions, I will try and answer them.

#3 #B //3/ 2-8-19

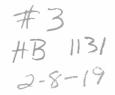
#### ND COMMEMORATIVE COIN

The 2017 Legislature approved a ND COMMEMORATIVE COIN. As the bill was being discussed in appropriations and about to die the then coordinating council decided to recommend passage of the bill without funding. This resulted in it being assigned to the ND Department of Veterans Affairs for implementation. Due to the lack of staffing the Department was unable to devote much time to this project. I believe it was in August of 2107 that the Veterans Affairs Commissioner asked if I would take the reins. Funding and seeking a design for the coin began. On January 24, 2018 The ACOVA approved the design and immediately coin manufacturers were requested to submit bids. In late spring 2018, a very successful fund-raising campaign secured approximately \$12,000. Based on what we felt we wanted in the coin a bid of slightly over \$2 per coin was accepted. We than bought 5000 coins which was 1000 more than the mandate of 4000 coins. The list of those donors is included in my packet.

All the policies and procedures necessary for release of the coin were approved on June 28, 2018, including the Tax Commissioner ruling that the coin was exempt from sale tax. The first coin was presented at the ND Veterans Cemetery the following day.

The memorial coin, commonly called the "Funeral Coin" is presented free of charge to a family member of a deceased veteran. Multiple coins may be purchase for \$10 a piece through the Department of Veterans affairs. Since June some issues arose that prompted this bill.

1. Only family members are eligible to purchase. And as I was pre planning my departure from this world that became problematic. As you see by the coin display being passed down, you see it is from me to my grandson. I wanted to provide a coin as my gift to my children and step-children along with my grandsons and step-grandchildren. When I went to purchase them, I was told I could not. I needed to be a family member of a deceased member. Fortunately, my Father was a WWII Veteran, so I purchased coins under my Father's name. I felt a little uncomfortable about doing it this way. When my brother-in-law



passed away this fall, I had to do the same. I wanted his children and grandchildren to have a coin.

My concern is what about the veteran who is preplanning and wants to include the coin as a final gift to his family members.

2. The ND Century Code allows the Department of Veterans Affairs to accept and expend funds from any source. The Department works with many entities and we believe that all donations should be appropriated and expended for the purpose they are donated on continuing basis. Currently all these funds require prior approval from the Emergency Commission to expend those funds. The Emergency Commission only meets quarterly with no set dates.

Since NDCC 37-18-12 allows us to accept funds from any source ask the that this section of code should be amended to allow the Department of Veterans affairs to accept and expend funds in the same manner or for the purpose for which they where donated, on a continuing basis. As pertaining to the coin, this is on-going process with monies coming in and monies going out for postage, packaging, etc. We believe the Emergency Commission should be used for Emergencies and not ongoing programs utilizing outside monies from donors

The North Dakota Veterans Legislative Council supports this bill and asks for a do pass. Thank You



#3 HB 1131 2-8-19

## **Coin Description**

The coin is a gold coin 1.75 inches in circumference.

On the front of the coin is a white banner representing "Righteousness," The banner surrounds a sky-blue background representing the blue of heaven and the skies of North Dakota along with "Vigilance" "Perseverance" and "Justice". On the white banner is written "NORTH DAKOTA MILITARY FUNERAL HONORS\*ON BEHALF OF A GRATEFUL STATE"

The emblems of the five branches of the military are linked together surrounding a crossed US and North Dakota Flag signifying a unified defense of both the nation and the state.

The back side of the coin is solid gold in color representing "Achievement and Honor and has the familiar "Battle Cross" or Soldiers Cross in the middle. Surrounding the Battle Cross are phrases from the familiar song Taps played at all military and veterans funerals.

On both sides are shafts of wheat representing "the Divine Harvest: and the base of the Soldier Cross may be engraved as well as the sides of the coin.

#### **Coin Statistics**

5000 coins purchased for @\$12,000

1892 coins sent to funeral directors and the Veterans Cemetery

258 replenishment coins have requested

484 coins have been sold as of Jan 1, 2018

2,692 coins remain in inventory

Approximately \$5000 is in the coin fund

After postage and the cost of the coin the profit is just over \$7

The Tax Commissioner determined the coin to be exempt from sales tax

#13 #13 1131 2-8-19

## The ND Memorial Coin made possible by donations from:

American Legion Posts in Hazen, Williston, Harwood, Washburn, Rugby, Langdon, Bottineau, Crosby, Galesburg and Watford City

AMVETS Posts in Bismarck and Fargo along with the Bismarck AMVETS Auxiliary

**DAV Chapter in Bismarck** 

VFW Posts in West Fargo, Valley City, Enderlin, Mantador, Bismarck, Botteneau, Fargo, and the Harvey Auxiliary

Marine Corps League Detachment in Mandan

The Casselton Veterans Center

The ELKs of Fargo first to donate to the coin

Eagles from Harvey, Langdon, and Dickinson

Community Centers in Center, and Plaza

**Mott Opportunity Today and Tomorrow** 

**Grafton Valley Snowdrifters** 

**Betterment Trust Fund Dunseith** 

Funeral Homes; Niewoehner Rugby, Eastgate, Bismarck, Everson-Coughlin Williston, Boulger Fargo, Fulkerson Williston

James Davenport of McHenry County

Doug Warnecke Harwood

Donald and Jane Thompson Bottineau,

Chuck and Myrna Thompson Bismarck

GJ&C Enterprises Williston, Lloyd Krueger Minot

E Clouse Foxholm

Bernard and Cheryl Bailey Bismarck

William and Valerie Kirk Beulah

Mr. & Mrs. Robert Schulte Mandan

**Leon and Linda Overby** 

Vernon and Rose Laning Bismarck

Leland F. Wolf Center

Elaine Headland Dahlen

David Anderson Waseca MN

Ardella Weishaar Bismarck

David Muggli Bismarck

Gary Puetz Mantador

Scheels Bismarck

## Introduction of HB 1131

3-15-19 all # 1 Good Morning Mr. Chairman and members of the GVA committee. I'm Rep. Vernon Laning from District 8 and am here to introduce HB 1131.

HB 1131 is a bill that for the most part I thought had been taken care of during the last legislative session. Some of you may remember discussions regarding a veteran's commemorative coin that was to be given to family members upon a veteran's death.

The Department of Veterans Affairs was given the authority to collect money to fund the initial design and purchase of the coin. Then additional coins could be sold to family members at a price the DAV was to determine that would actually fund future purchases of the coin.

This was done, but if I could direct you to the bill itself, section 1 paragraph 1 has language at the end that says, "with the approval of the emergency commission." This was not the intent with the coin program and so we'd like to revise the code.

Paragraph 2 is actually an expansion of the expenditure provision in that it gives the DAV the authority to expend funds given to it for a specific cause as long as it is spent for that cause only. Plus it would be on a continuing appropriation basis, meaning they would not have to obtain emergency commission permission to spend donated funds for a specific cause such as the commemorative coins.

What that means is, if I want to contribute toward the commemorative coin fund or some other specific cause, that money could be accumulated and spent by the DAV to purchase more coins or other specifically identified cause anytime it deemed necessary without waiting for the quarterly meeting of the emergency commission.

Additionally, the DAV has had numerous requests from persons around the country wanting to fill out coin collections and purchase the commemorative coin. After discussion the DAV has decided open sales of the coin would not deter from its commemorative value and proposes under section 2 para 2 to change the language to "Any person" may purchase.....

The section 3 of the bill exempts the sale of the coin from sales tax which would greatly simplify the paperwork involved in coin sales.

That is essentially the bill Mr. Chairman and with that I'll stand for any questions and I may be followed by others wishing to testify, but we would ask for your do pass recommendation.

original



## NORTH DAKOTA SENATE

STATE CAPITOL 600 EAST BOULEVARD BISMARCK, ND 58505-0360



**COMMITTEES:** 

Education Government and Veterans Affairs

## Senator Richard Marcellais District 9

301 Laite Loop NE Belcourt, ND 58316-3877

R: 701-477-8985 B: 701-477-8985 C: 701-278-0632 F: 701-477-8985 rmarcellais@nd.gov

## Testimony on House Bill 1131 March 15, 2019

Chairman Davison members of the Senate Government Veterans Affairs Committee my name is Richard Marcellais, Senator from District 9 Rolette County.

I am here today to testify in support of House Bill 1131 would allow the North Dakota, Department of Veterans Affairs to give a Veterans' memorial coin to a family member of a deceased veteran during military funeral honors.

This memorial coin would be presented to the same eligible family member that received the folded American flag. The memorial coin would be given as a recognition of their service to the nation and the State of North Dakota.

I have attended many of these Veterans funerals serving both on the American Legion and Veterans of Foreign Wars (VFW) Honor Guards.

In honor of all those who have served & especially to those Veterans who have protected our countries freedoms, may they rest in peace.

Thank You very much for the opportunity to appear in support of House Bill 1131. It there are any questions, I will try and answer them.

118 1131 3-15-19 At 3

# Cim Nelso HB 1131 ND COMMEMORATIVE COIN

The 2017 Legislature approved a ND COMMEMORATIVE COIN. As the bill was being discussed in appropriations and about to die the then coordinating council decided to recommend passage of the bill without funding. This resulted in it being assigned to the ND Department of Veterans Affairs for implementation. Due to the lack of staffing the Department was unable to devote much time to this project. I believe it was in August of 2107 that the Veterans Affairs Commissioner asked if I would take the reins. Funding and seeking a design for the coin began. On January 24, 2018 The ACOVA approved the design and immediately coin manufacturers were requested to submit bids. In late spring 2018, a very successful fund-raising campaign secured approximately \$12,000. Based on what we felt we wanted in the coin a bid of slightly over \$2 per coin was accepted. We than bought 5000 coins which was 1000 more than the mandate of 4000 coins. The list of those donors is included in my packet.

All the policies and procedures necessary for release of the coin were approved on June 28, 2018, including the Tax Commissioner ruling that the coin was exempt from sale tax. The first coin was presented at the ND Veterans Cemetery the following day.

The memorial coin, commonly called the "Funeral Coin" is presented free of charge to a family member of a deceased veteran. Multiple coins may be purchase for \$10 a piece through the Department of Veterans affairs. Since June some issues arose that prompted this bill.

1. Only family members are eligible to purchase. And as I was pre planning my departure from this world that became problematic. As you see by the coin display being passed down, you see it is from me to my grandson. I wanted to provide a coin as my gift to my children and step-children along with my grandsons and step-grandchildren. Fortunately, my Father was a WWII Veteran, so I purchased coins under my Father's name. I felt a little uncomfortable about doing it this way, it didn't seem ethical. My concern is what about the veteran who is preplanning and wants to include the coin as a final gift to his

original

My oppo

AB 1131 3-15-19 at +3

family members, or that person who was a close friend of deceased veteran.

2. The ND Century Code allows the Department of Veterans Affairs to accept and expend funds from any source. The Department works with many entities and we believe that all donations should be appropriated and expended for the purpose they are donated on continuing basis. Currently all these funds require prior approval from the Emergency Commission to expend those funds. The Emergency Commission only meets quarterly with no set dates.

Since NDCC 37-18-12 allows us to accept funds from any source ask the that this section of code should be amended to allow the Department of Veterans affairs to accept and expend funds in the same manner or for the purpose for which they where donated, on a continuing basis. As pertaining to the coin, this is on-going process with monies coming in and monies going out for postage, packaging, etc. We believe the Emergency Commission should be used for Emergencies and not ongoing programs utilizing outside monies from donors

The North Dakota Veterans Legislative Council supports this bill and asks for a do pass. Thank You

P62

HB1131
3-15-19
AH H3
AH H3

## **Coin Description**

The coin is a gold coin 1.75 inches in circumference.

On the front of the coin is a white banner representing "Righteousness," The banner surrounds a sky-blue background representing the blue of heaven and the skies of North Dakota along with "Vigilance" "Perseverance" and "Justice". On the white banner is written "NORTH DAKOTA MILITARY FUNERAL HONORS\*ON BEHALF OF A GRATEFUL STATE"

The emblems of the five branches of the military are linked together surrounding a crossed US and North Dakota Flag signifying a unified defense of both the nation and the state.

The back side of the coin is solid gold in color representing "Achievement and Honor and has the familiar "Battle Cross" or Soldiers Cross in the middle. Surrounding the Battle Cross are phrases from the familiar song Taps played at all military and veterans funerals.

On both sides are shafts of wheat representing "the Divine Harvest: and the base of the Soldier Cross may be engraved as well as the sides of the coin.

#### **Coin Statistics**

5000 coins purchased for @\$12,000 1892 coins sent to funeral directors and the Veterans Cemetery 258 replenishment coins have requested 484 coins have been sold as of Jan 1, 2018 2,692 coins remain in inventory Approximately \$5000 is in the coin fund After postage and the cost of the coin the profit is just over \$7 The Tax Commissioner determined the coin to be exempt from sales tax

## The ND Memorial Coin made possible by donations from:

American Legion Posts in Hazen, Williston, Harwood, Washburn, Rugby, Langdon, Bottineau, Crosby, Galesburg and Watford City AMVETS Posts in Bismarck and Fargo along with the Bismarck AMVETS Auxiliary

**DAV** Chapter in Bismarck

VFW Posts in West Fargo, Valley City, Enderlin, Mantador, Bismarck, Botteneau, Fargo, and the Harvey Auxiliary

Marine Corps League Detachment in Mandan

The Casselton Veterans Center

The ELKs of Fargo first to donate to the coin

Eagles from Harvey, Langdon, and Dickinson

Community Centers in Center, and Plaza

**Mott Opportunity Today and Tomorrow** 

**Grafton Valley Snowdrifters** 

**Betterment Trust Fund Dunseith** 

Funeral Homes; Niewoehner Rugby, Eastgate, Bismarck, Everson-Coughlin Williston, Boulger Fargo, Fulkerson Williston

James Davenport of McHenry County

Doug Warnecke Harwood

Donald and Jane Thompson Bottineau,

Chuck and Myrna Thompson Bismarck

GJ&C Enterprises Williston, Lloyd Krueger Minot

E Clouse Foxholm

Bernard and Cheryl Bailey Bismarck

William and Valerie Kirk Beulah

Mr. & Mrs. Robert Schulte Mandan

**Leon and Linda Overby** 

Vernon and Rose Laning Bismarck

Leland F. Wolf Center

Elaine Headland Dahlen

David Anderson Waseca MN

Ardella Weishaar Bismarck

David Muggli Bismarck

Gary Puetz Mantador

Scheels Bismarck

HB 113/ 3-15-19 att #3