

# NORTH DAKOTA LEGISLATIVE MANAGEMENT

## Tentative Agenda

### **TAXATION COMMITTEE**

Friday, March 23, 2012  
Roughrider Room, State Capitol  
Bismarck, North Dakota

- 9:00 a.m. Call to order  
Roll call  
Consideration of the minutes of the January 19, 2012, meeting
- 9:05 a.m. Presentation by Mr. Jerry Coleman, Department of Public Instruction, of the fiscal effect of providing 65 mills of property tax relief through allocations to school districts
- 9:20 a.m. Presentation by Ms. Marcy Dickerson, State Supervisor of Assessments, Tax Department, of information on estimated statewide taxable valuation growth for property classifications for 2012 and 2013, estimated shifting of tax burden and property tax relief among property classifications, and effective tax rates for agricultural property
- 9:35 a.m. Presentation by the Legislative Council staff of a bill draft to provide property tax relief through a residential property tax credit and replacement of the farm residence property tax exemption
- 9:40 a.m. Presentation by Ms. Kathy Strombeck of estimated fiscal effect of a residential property tax relief credit at various levels of maximum taxable valuation
- 9:50 a.m. Break
- 10:10 a.m. Presentation by the Legislative Council staff of a bill draft to provide property tax relief through allocations to counties for distribution among political subdivisions
- 10:25 a.m. Committee discussion and directives regarding the committee study of property tax reform and relief
- 10:40 a.m. Presentation by the Legislative Council staff of bill drafts to eliminate the Montana resident sales tax exemption and the Canadian resident sales tax refund
- 10:50 a.m. Presentation by the Legislative Council staff of a bill draft to provide for filing of informational reports by building authorities and political subdivisions on bonded indebtedness
- 11:05 a.m. Presentation of a memorandum prepared by the Tax Department staff relating to authority of the State Board of Equalization regarding local property tax exemption decisions
- 11:15 a.m. Presentation by the Legislative Council staff of a bill draft relating to circumstances in which cities or counties would have authority to revoke or reduce property tax exemptions or revoke or increase payments in lieu of taxes previously granted by the city or county
- 11:30 a.m. Presentation by Mr. Ryan Rauschenberger, Deputy Commissioner, Tax Department, relating to information contained in reports filed by oil-producing counties relating to revenues and expenditures of counties from oil and gas gross production tax distributions and county infrastructure funds and allocations to townships or school districts
- 11:50 a.m. Committee discussion and directives regarding committee studies of income tax credits, special assessments, corporate income taxes, sales tax exemptions, cigarette tax stamps, and oil extraction taxes
- 12:00 noon Adjourn

**Committee Members**

Senators David Hogue (Chairman), Randy Burckhard, Dwight Cook, Jim Dotzenrod, Lonnie J. Laffen, Dave Oehlke, Ronald Sorvaag

Representatives Larry Bellew, Wesley R. Belter, David Drovdal, Glen Froseth, Lyle Hanson, Patrick Hatlestad, Craig Headland, Richard Holman, Jim Kasper, Shirley Meyer, Mike Nathe, Marvin E. Nelson, Mark S. Owens, Roscoe Streyle

Staff Contact: John Walstad, Code Revisor