

## NORTH DAKOTA LEGISLATIVE MANAGEMENT

## Tentative Agenda

**POLITICAL SUBDIVISION TAXATION COMMITTEE**

Wednesday, September 9, 2015  
Roughrider Room, State Capitol  
Bismarck, North Dakota

- 9:00 a.m. Call to order  
Roll call  
Consideration of the minutes of the July 29, 2015, meeting
- ECONOMIC DEVELOPMENT TAX INCENTIVES STUDY**
- 9:05 a.m. Presentation by Committee Counsel of a memorandum entitled *Economic Analysis Tools Used in Evaluating the Effectiveness of Tax Incentives*
- 9:20 a.m. Presentation by Committee Counsel of a memorandum entitled *Confidentiality Statutes - Taxation*
- 9:30 a.m. Presentation by Committee Counsel of a memorandum entitled *Summary of Mandatory and Discretionary Economic Development Tax Incentives for Purposes of Study Selection*
- 9:45 a.m. Committee discussion and directives
- 10:15 a.m. Break
- 10:30 a.m. Presentation by Committee Counsel of a memorandum entitled *Economic Development Tax Incentive Study - Automation Tax Credit*
- 10:40 a.m. Committee discussion and directives
- 10:45 a.m. Presentation by Committee Counsel of a memorandum entitled *Economic Development Tax Incentive Study - Electrical Generating Facilities - Wind-Powered Sales Tax Exemption*
- 10:55 a.m. Committee discussion and directives
- 11:10 a.m. Presentation by Committee Counsel of a memorandum entitled *Economic Development Tax Incentive Study - Computer and Telecommunications Equipment Sales Tax Exemption*
- 11:20 a.m. Committee discussion and directives
- 11:35 a.m. Presentation by Committee Counsel of a memorandum entitled *Economic Development Tax Incentive Study - Angel Fund Investment Tax Credit*
- 11:45 a.m. Committee discussion and directives
- 12:00 noon Luncheon recess
- 1:00 p.m. Presentation by Committee Counsel of a memorandum entitled *Economic Development Tax Incentive Study - Seed Capital Investment Tax Credit*
- 1:10 p.m. Committee discussion and directives
- 1:25 p.m. Presentation by Committee Counsel of a memorandum entitled *Economic Development Tax Incentive Study - Agricultural Commodity Processing Facility Investment Tax Credit*
- 1:35 p.m. Committee discussion and directives
- 1:50 p.m. Presentation by Committee Counsel of a memorandum entitled *Economic Development Tax Incentive Study - Research Expense Tax Credit*

2:00 p.m. Committee discussion and directives  
2:15 p.m. Break  
2:30 p.m. Presentation by Committee Counsel of a memorandum entitled *Economic Development Tax Incentive Study - Wage and Salary Credit*  
2:40 p.m. Committee discussion and directives  
2:55 p.m. Presentation by Committee Counsel of a memorandum entitled *Economic Development Tax Incentive Study - Microbusiness Income Tax Credit*  
3:05 p.m. Committee discussion and directives  
3:20 p.m. Presentation by Committee Counsel of a memorandum entitled *Saleability and Transferability of Tax Credits*  
3:35 p.m. Committee discussion and directives  
4:00 p.m. Adjourn

#### **Committee Members**

Representatives: Jason Dockter (Chairman), Larry Bellew, Mark A. Dosch, Craig Headland, Kathy Hogan, Lawrence R. Klemin, Ben Koppelman, William E. Kretschmar, Mike Lefor, Alisa Mitskog, Gail Mooney, Naomi Muscha, Mike Nathe, Nathan Toman, Robin Weisz  
Senators: Brad Bekkedahl, Randall A. Burckhard, Dwight Cook, Jim Dotzenrod, Tim Mathern, Jessica Unruh

Staff Contact: Emily L. Thompson, Counsel