

NORTH DAKOTA LEGISLATIVE MANAGEMENT

Tentative Agenda

TAXATION COMMITTEE

Thursday, April 19, 2018
Roughrider Room, State Capitol
Bismarck, North Dakota

- 9:45 a.m. Call to order
Roll call
Consideration of the minutes of the February 14, 2018, meeting
- PROPERTY TAX SYSTEM STUDY**
- 9:50 a.m. Presentation by Ms. Linda Leadbetter, State Supervisor of Assessments, Tax Department, of a statewide report of property tax increases
- 10:15 a.m. Presentation by the Legislative Council staff of a memorandum pertaining to property tax exemptions for new residential property
- 10:25 a.m. Presentation by the Legislative Council staff of a memorandum pertaining to the use of special assessments
- 10:35 a.m. Presentation by Mr. James Gilmour, Director of Strategic Planning and Research, City of Fargo, of value per square foot maps of Fargo
- 10:45 a.m. Presentation by Mr. Daniel Nairn, Planner, Community Development Department, City of Bismarck, of value per square foot maps of Bismarck
- 10:55 a.m. Comments from interested persons regarding special assessments and the committee's study of the property tax system
- 11:05 a.m. Committee discussion
- ECONOMIC DEVELOPMENT TAX INCENTIVES STUDY**
- 11:15 a.m. Presentation by the Legislative Council staff of an updated evaluation chart to track the committee's progress in receiving information pertinent to its study of economic development tax incentives; and updated incentive background memorandums pertaining to renaissance zone incentives, the research expense tax credit, internship program credit, workforce recruitment credit, and new jobs credit from income tax withholding
- 11:25 a.m. Presentation by Mr. Gilmour of a comparison of the change in property values within and outside Fargo's renaissance zone
- 11:35 a.m. Comments from interested persons regarding renaissance zone credits and exemptions and development or renewal area incentives
- 11:45 a.m. Presentation by Mr. Kelvin Hullet, Economic Development and Government Program Market Manager, Bank of North Dakota, of information pertaining to the partnership for assisting community expansion loan program
- 12:00 noon Luncheon recess
- 1:00 p.m. Presentation by Mr. Hullet of a report on the estimated economic and fiscal impacts of new or expanding business exemptions
- 1:30 p.m. Comments from interested persons regarding new or expanding business exemptions
- 1:40 p.m. Presentation by a representative of Basin Electric Power Cooperative of information pertaining to the research expense tax credit
- 1:50 p.m. Comments from interested persons regarding the research expense tax credit

- 2:00 p.m. Comments from interested persons regarding the internship program credit, workforce recruitment credit, and new jobs credit from income tax withholding
- 2:10 p.m. Committee discussion and directives
- 2:20 p.m. Adjourn

Committee Members

Senators: Jessica Unruh (Chairman), Brad Bekkedahl, Dwight Cook, Jim Dotzenrod, Lonnie J. Laffen, Scott Meyer

Representatives: Thomas Beadle, Jason Dockter, Sebastian Ertelt, Jim Grueneich, Ron Guggisberg, Patrick Hatlestad, Craig Headland, Jim Kasper, Ben Koppelman, Alisa Mitskog, Emily O'Brien, Randy A. Schobinger, Vicky Steiner, Nathan Toman

Staff Contact: Emily L. Thompson, Counsel