

## NORTH DAKOTA LEGISLATIVE MANAGEMENT

## Tentative Agenda

**TAXATION COMMITTEE**

Tuesday, September 24, 2019  
Roughrider Room, State Capitol  
Bismarck, North Dakota

- 10:00 a.m. Call to order  
Roll call  
Consideration of the minutes of the July 23, 2019, meeting
- SPECIAL ASSESSMENT REVENUE REPLACEMENT STUDY**
- 10:05 a.m. Presentation by Mr. Keith Hunke, City Administrator, City of Bismarck, of:
- A comparison of the number of residences paying special assessments versus the number of utility bills on which the additional street utility tax would be applied if the tax was imposed
  - Information regarding the use of supplemental or replacement taxes in other states
- 10:25 a.m. Committee discussion
- ECONOMIC DEVELOPMENT TAX INCENTIVES STUDY**
- 10:35 a.m. Presentation by a representative of the Tax Department of:
- Fiscal information on the economic development tax incentives selected for study
  - Online sales tax collection information
- 10:50 a.m. Committee discussion
- CHARITABLE GAMING TAX STUDY**
- 11:00 a.m. Presentation by the Legislative Council staff of a background memorandum on the committee's study of charitable gaming tax
- 11:10 a.m. Presentation by Ms. Deborah A. McDaniel, Gaming Director, Attorney General's office, of information relating to charitable gaming tax collections, electronic pull tabs, and issues impacting the gaming division
- 11:30 a.m. Presentation by Ms. Janelle Mitzel, President, North Dakota Council for Charitable Gaming, regarding the committee's study of charitable gaming tax
- 11:40 a.m. Presentation by Mr. Don Santer, Treasurer, Charitable Gaming Association of North Dakota, regarding the charitable gaming tax structure
- 12:00 noon Luncheon recess
- 1:00 p.m. Presentation by Mr. Michael Pollock, Managing Director, Spectrum Gaming Group, of information regarding the committee's study of charitable gaming tax
- 1:30 p.m. Presentation by Ms. Melissa Harvey, Gaming Manager, Horace Lions Club and The Arc, Upper Valley, regarding the committee's study of charitable gaming tax
- 1:40 p.m. Presentation by Mr. Bryan Nelson, Owner, Maverick's Saloon, regarding the committee's study of charitable gaming tax
- 1:50 p.m. Comments from interested persons regarding the committee's study of charitable gaming tax
- 2:00 p.m. Committee discussion
- 2:10 p.m. Break

## **TAXATION OF ELECTRONIC SMOKING DEVICES STUDY**

- 2:25 p.m. Presentation by the Legislative Council staff of a background memorandum on the committee's study of the taxation of electronic smoking devices
- 2:35 p.m. Presentation by Mr. Max Behlke, Director, State Public Policy, JUUL Labs, regarding the committee's study of the taxation of electronic smoking devices
- 2:50 p.m. Presentation by a representative of the Tax Department of tobacco tax collection information and comments regarding the administration of an alternative or additional tax on electronic smoking devices
- 3:05 p.m. Comments by interested persons regarding the committee's study of the taxation of electronic smoking devices
- 3:50 p.m. Committee discussion and directives
- 4:00 p.m. Adjourn

### **Committee Members**

Representatives: Jim Grueneich (Chairman), Jake G. Blum, Jason Dockter, Matt Eidson, Sebastian Ertelt, Ron Guggisberg, Patrick Hatlestad, Craig Headland, Tom Kading, Ben Koppelman, Alisa Mitskog, Vicky Steiner

Senators: Dwight Cook, Jim Dotzenrod, Jordan Kannianen, Curt Kreun, Dale Patten, Jessica Unruh

Staff Contact: Emily L. Thompson, Code Revisor