Testimony in Support of House Bill 1439
January 24, 2023
House Finance and Taxation Committee
Bill Wocken on behalf of the North Dakota League of Cities

Good morning, Mr. Chairman and members of the House Finance and Taxation Committee. For the record, my name is Bill Wocken, appearing on behalf of the North Dakota League of Cities in support of House Bill 1439.

This bill proposes to add a definition for "undeveloped land" as it is used in this exemption. The term was understood one way by one group and another way by another group. This definition is needed to resolve the issue.

With the understanding that "undeveloped land" includes land upon which a building is being constructed, the League of Cities believes the bill will function as it was intended. We were a part of the negotiations on this bill last session and were happy with the results. We are thankful to the sponsor for introducing HB 1439 to clarify the land matter.

The League of Cities asks for a Do Pass recommendation on HB 1439. I will be happy to answer any questions you may have of me.