Testimony in Support of Engrossed House Bill 1247 March 6, 2023 Senate Finance and Taxation Committee Bill Wocken on behalf of the North Dakota League of Cities

Good Morning, Mr. Chairman and members of the Senate 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 Engrossed House Bill 1247.

This bill originally proposed to add an exemption to property taxation for a warehouse or elevator storing potatoes or grain produced by the owner of the warehouse or their relatives. The League of Cities has historically opposed these type of tax exemptions in the past. The House of Representatives amended this bill to study the issue of commercial agricultural structures and the effect of tax exemptions on these types of structures.

The League of Cities supports this study. We are pleased to see the component issues that will be studied as they are listed on Page 1, lines 9 through 14 of the engrossed bill. We believe this study and the conversations about these issues would be fruitful.

For these reasons the North Dakota League of Cities supports this bill and respectfully requests a Do Pass recommendation from the committee. I will be happy to answer any questions you may have of me.