North Dakota
House of Representatives

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COMMITTEES:
Appropriations

HB 1139
Finance and Tax
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Good morning Chaiman Headland and members of House Finance and Tax Committee. Thank you for 15 minutes delay in the schedule to allow me to introduce my other piece of legislation this morning.

I appreciate the opportunity to speak today about HB 1139, a bill that holds significant importance for fire departments across the state of North Dakota. This legislation seeks to provide all fire departments with the ability to make tax-exempt purchases, regardless of how they are organized. Currently, there are discrepancies based on how fire departments are structured, leading to unequal treatment when it comes to purchasing goods and services necessary for their operations.

As it stands, some fire departments are affiliated with political subdivisions—cities or townships—while others, for various reasons, operate independently. For those fire departments that are not formally tied to a political subdivision, they may face obstacles in securing tax exemptions on their purchases. These are often the fire departments that function much like contracted service providers for municipalities. They may not be considered part of a formal government entity, but they still provide essential services to the public, including emergency response, fire prevention, and community safety.

HB 1139 seeks to level the playing field by allowing **all** fire departments in North Dakota to make purchases free of sales tax, regardless of their organizational structure. This is not just a technical change. This bill acknowledges the important and often underappreciated role fire departments play in our communities, and it ensures they have the resources they need to do their work effectively.

Why is this important? Fire departments, whether large or small, rural or urban, face the same challenges when it comes to procuring equipment and materials to respond to emergencies. They need tools, protective gear, fire trucks, and countless other supplies to keep our communities safe. Sales tax exemption would allow these departments to stretch their budgets further, ensuring they can reinvest more into their operations rather than spending extra funds on taxes.

For the independent fire departments, those not affiliated with a political subdivision—this bill is particularly impactful. It will help them operate on a more equal footing with departments that are part of city or township budgets. Many of these independent departments are serving areas where tax resources are already stretched thin. By granting them the same tax-exempt purchasing privileges, we make sure that our first responders, no matter where they serve, have the tools they need without facing unnecessary financial barriers.

This bill does not just benefit the fire departments themselves, but it ultimately benefits every resident of North Dakota. The quicker, the more efficient a department can procure necessary equipment, the faster they can respond to

emergencies and save lives. This bill is about ensuring safety, fairness, and efficient resource allocation for all our fire departments, whether they are a part of a larger political subdivision or operate independently.

HB 1139 is an important step forward in supporting the fire departments of North Dakota. It ensures that every department, regardless of its structure, has equal access to the resources it needs to protect our communities. I strongly encourage a do pass for this bill and help make North Dakota safer and stronger for all its residents.

I believe there are others here who have submitted testimony or are in attendance today to speak in support of this bill. I have worked with local fire departments, our Fire Marshall and others on this legislation.

I stand for question,

Thank you.

Rep. Brandy L. Pyle