Make-A-Wish
NORTH DAKOTA

House Finance and Taxation Committee
Senator Weber, Chairman
Testimony in Support of Senate Bill 2369
Presented by Amanda Godfread, Regional Director, Make-A-Wish North Dakota

Good morning, Chairman Headland and members of the House Finance and Tax Committee. My name is Amanda Godfread, and I serve as the regional director of Make-A-Wish North Dakota, a 501(c)(3) nonprofit dedicated to granting life-changing wishes for children with critical illnesses. Last year alone, we granted wishes to 61 children, each carrying an average cost of $12,700 in cash and in-kind contributions. These wishes provide hope, strength, and joy to children and families facing unimaginable challenges.

I am here today to express my strong **support for Senate Bill 2369**, which seeks to level the playing field for nonprofits hosting fundraisers in publicly owned facilities. Under current law, when a nonprofit rents a privately owned venue for a fundraising event, the funds raised are not subject to state sales tax. However, if that same nonprofit rents a publicly owned venue—while paying market-rate rental fees and associated costs—their fundraising revenue exceeding $10,000 is taxed.

This disparity is not just unfair—it actively diverts charitable dollars away from North Dakota communities and the people we serve.

Real Impact on Nonprofits and the Communities We Serve
Here in Bismarck, Make-A-Wish North Dakota has hosted our annual fundraising gala at Bismarck State College's National Energy Center of Excellence in 2023, 2024, and 2025. To rent this facility, we paid for:

- The event space itself
- Tables, linens, and supplies
- Food and beverage services
- Audio-visual equipment
- Security staffing, as required by the venue
- Bartenders, whom we were required to hire separately
- Alcohol-use fees

These are the same basic costs we paid when hosting in a private venue—but because we chose a publicly owned space, we were suddenly subject to a tax that is not imposed at private facilities.

This means that thousands of dollars that generous North Dakotans donated to support children with critical illnesses were instead redirected to state sales tax—dollars that should have gone directly toward granting wishes and making a tangible impact on families in need.

Why This Bill is Necessary

- **Public venues operate as businesses:** Publicly owned event centers actively market themselves to outside entities, charge market-rate rental fees, and compete with private venues. Yet, nonprofits are penalized for choosing these venues simply because of their ownership structure.
- **Limited private venue options:** Many nonprofits, especially those hosting larger events, have no viable private alternative due to space, availability, or facility conditions. This tax unfairly burdens nonprofits with fewer options.
- **Donors expect their money to support the mission:** Charitable giving is based on trust. Donors do not contribute expecting their generosity to be subject to an arbitrary tax based solely on venue selection.
- **National nonprofit standards emphasize efficiency:** Organizations like Charity Navigator, GuideStar, and the Better Business Bureau assess nonprofits on their ability to minimize non-mission expenses. This tax forces nonprofits to spend more on overhead instead of direct community impact.

Make-A-Wish North Dakota—and many other nonprofits across our state—rely on the generosity of North Dakotans to fulfill our missions. Senate Bill 2369 corrects an inconsistent and unfair tax policy that penalizes nonprofits for using publicly owned venues, allowing more charitable dollars to go directly toward serving those in need.

I urge you to support this bill and ensure that funds raised for North Dakota's children, families, and communities stay where they belong—making a difference.

Thank you, Chairman Headland and members of the Committee. I would be happy to answer any questions.