

**2025 SENATE FINANCE AND TAXATION**

**SB 2369**

# 2025 SENATE STANDING COMMITTEE MINUTES

## Finance and Taxation Committee Fort Totten Room, State Capitol

SB 2369  
2/3/2025

Relating to exempt sales from educational, religious, or charitable activities conducted by a nonprofit organization in a publicly or privately owned facility; and to provide an effective date.

10:01 a.m. Chairman Weber opened the hearing.

Members present: Chairman Weber, Vice Chairman Rummel, Senator Marcellais, Senator Patten, Senator Powers, Senator Walen

### **Discussion Topics:**

- Details regarding payment of sales tax
- Classification of revenue at nonprofit events

10:01 a.m. Senator Cleary, District 35, introduced SB 2369, testified in favor and submitted testimony #33364.

10:04 a.m. Amanda Godfread, Regional Director, Make-A-Wish North Dakota, testified in favor and submitted testimony #33419.

10:11 a.m. Shawn McKenna, Executive Director, ND Association of Nonprofit Organizations, testified in favor and submitted testimony #33503.

10:16 a.m. Shannon Fleischer, Associate Director, Office of North Dakota Tax Commissioner, testified neutral.

10:21 a.m. Chairman Weber closed the hearing.

*Chance Anderson, Committee Clerk*

## Senate Bill 2369 – Introduction by Senator Cleary

Chairman Weber and members of the Senate Finance and Taxation Committee, thank you for the opportunity to present Senate Bill 2369. This bill addresses a discrepancy in the tax code regarding nonprofit fundraising events held in publicly owned venues.

### Ensuring Consistent Tax Treatment

Under current law, nonprofits are exempt from sales tax on revenue raised at events held in private venues. However, if the same event takes place in a publicly owned facility, any revenue exceeding \$10,000 is subject to state sales tax. Senate Bill 2369 removes this inconsistency by applying the same tax treatment regardless of venue ownership if the nonprofit is paying market rate for use of the facility.

### Considerations for Nonprofits

Public venues, such as event centers and educational institutions, often charge rental rates comparable to private venues. The current tax policy creates a financial distinction between otherwise similar choices for no real clear reason.

For example, when a nonprofit rents a public venue at market rates, a portion of the funds raised becomes taxable, whereas the same event in a private venue is fully exempt. This difference arbitrarily impacts the overall financial impact of fundraising efforts.

### Policy Implications

Senate Bill 2369 provides consistent tax treatment for nonprofit events, aligning the tax code with the principle that taxation should not be based on venue ownership when similar rental conditions apply. Standardizing this policy would remove an additional tax for nonprofits while maintaining existing regulations on venue rentals.

I appreciate the committee's consideration of this proposal and am happy to answer any questions.

Sean Cleary  
State Senator for District 35



## **Senate 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 Weber and members of the Senate 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 Weber and members of the Committee. I would be happy to answer any questions.

**Testimony by Shawn McKenna****NDANO executive director****Senate Finance and Taxation Committee****Monday, February 3, 2025**

Good morning, Chairman Weber, members of the committee. My name is Shawn McKenna and I'm the executive director of the North Dakota Association of Nonprofit Organizations also known as NDANO, and I'm here to testify in support of Senate Bill 2369.

We encourage a do pass recommendation on this bill, as the current law is confusing and likely not being followed correctly by nonprofits.

Please consider this example as to why we support SB 2369. If a nonprofit group were to hold a 5K run starting from the publicly owned Sertoma Club Community Center down by the zoo here in Bismarck, and that event grossed \$10,000 or more in ticket sales, it would have to pay sales tax. But if that same organization started that same run at the privately owned Elks Club, just a short distance away, it wouldn't have to pay that tax.

The owner of the facility should not impact the nonprofit's sales tax obligation, especially when the nonprofit is paying market-rate rent to use both public and private event spaces.

I believe the intent of the original legislation was to prevent public-private competition for event space. But nonprofits aren't choosing publicly owned facilities like the Bismarck Events Center, the North Dakota Heritage Center, or a public golf course because they are cheaper. They choose those venues because of their size, availability, and location. Using Bismarck as an example, public facilities are often more expensive than the hotels and conference centers, but nonprofits have to choose them to hold an event due to availability or space constraints.

By passing Senate Bill 2369, you can clarify and simplify tax exemptions for nonprofit organizations and ensure those groups can focus on their missions without navigating unnecessary fiscal complexities. This will support the nonprofit sector in North Dakota by removing an arbitrary and confusing regulation that does not serve the intended purpose of preventing public-private competition but instead, creates an administrative burden. By providing this exemption you'll also be helping the organizations which contribute to the quality of life in our communities.

I urge the committee to support Senate Bill 2369.

Thank you for your time and consideration.

I'd be happy to stand for any questions.

# 2025 SENATE STANDING COMMITTEE MINUTES

## Finance and Taxation Committee Fort Totten Room, State Capitol

SB 2369  
2/5/2025

Relating to exempt sales from educational, religious, or charitable activities conducted by a nonprofit organization in a publicly or privately owned facility; and to provide an effective date.

9:39 a.m. Chairman Weber opened the hearing.

Members present: Chairman Weber, Vice Chairman Rummel, Senator Marcellais, Senator Patten, Senator Powers, Senator Walen

### **Discussion Topics:**

- Pending amendment from Senator Cleary

9:39 a.m. Chairman Weber closed the hearing.

*Chance Anderson, Committee Clerk*

# 2025 SENATE STANDING COMMITTEE MINUTES

## Finance and Taxation Committee Fort Totten Room, State Capitol

SB 2369  
2/10/2025

Relating to exempt sales from educational, religious, or charitable activities conducted by a nonprofit organization in a publicly or privately owned facility; and to provide an effective date.

10:20 a.m. Chairman Weber opened the hearing.

Members present: Chairman Weber, Vice Chairman Rummel, Senator Marcellais, Senator Patten, Senator Powers, Senator Walen

### **Discussion Topics:**

- Pending amendment from Senator Rummel

10:20 a.m. Chairman Weber opened committee discussion for SB 2369.

10:21 a.m. Chairman Weber closed the hearing.

*Chance Anderson, Committee Clerk*



# 2025 SENATE STANDING COMMITTEE MINUTES

## Finance and Taxation Committee Fort Totten Room, State Capitol

SB 2369  
2/10/2025

Relating to exempt sales from educational, religious, or charitable activities conducted by a nonprofit organization in a publicly or privately owned facility; and to provide an effective date.

3:24 p.m. Chairman Weber opened the hearing.

Members present: Chairman Weber, Vice Chairman Rummel, Senator Marcellais, Senator Patten, Senator Powers, Senator Walen

### Discussion Topics:

- Determining fair market rent
- Competition with private venues
- Fiscal note error

3:28 p.m. Vice Chairman Rummel moved Amendment LC#25.1357.02001.

3:28 p.m. Senator Walen seconded the motion.

Senators	Vote
Senator Mark F. Weber	Y
Senator Dean Rummel	Y
Senator Richard Marcellais	Y
Senator Dale Patten	Y
Senator Michelle Powers	Y
Senator Chuck Walen	Y

Motion passed 6-0-0.

3:32 p.m. Vice Chairman Rummel moved a Do Pass as Amended.

3:33 p.m. Senator Patten seconded the motion.

Senators	Vote
Senator Mark F. Weber	Y
Senator Dean Rummel	Y
Senator Richard Marcellais	Y
Senator Dale Patten	Y
Senator Michelle Powers	Y
Senator Chuck Walen	Y

Motion passed 6-0-0.

Senate Finance and Taxation Committee  
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Vice Chairman Rummel will carry the bill.

3:33 p.m. Chairman Weber closed the hearing.

*Chance Anderson, Committee Clerk*

75 2/10/25  
1 of 2

Sixty-ninth  
Legislative Assembly  
of North Dakota

## PROPOSED AMENDMENTS TO

### SENATE BILL NO. 2369

Introduced by

Senator Cleary

1 A BILL for an Act to amend and reenact subsection 4 of section 57-39.2-04 of the North Dakota  
2 Century Code, relating to exempt sales from educational, religious, or charitable activities  
3 conducted by a nonprofit organization in a publicly or privately owned facility; and to provide an  
4 effective date.

#### 5 BE IT ENACTED BY THE LEGISLATIVE ASSEMBLY OF NORTH DAKOTA:

6 SECTION 1. AMENDMENT. Subsection 4 of section 57-39.2-04 of the North Dakota  
7 Century Code is amended and reenacted as follows:

- 8 4. a. Gross receipts from sales of tickets, or admissions to state, county, district, and  
9 local fairs.
- 10 b. Gross receipts from educational, religious, or charitable activities when the entire  
11 amount of net receipts is expended for educational, religious, or charitable  
12 purposes. The exemption in this subdivision does not apply to:
- 13 (1) Gross receipts from taxable sales in excess of ten thousand dollars for an  
14 event not otherwise exempt under subdivision c, d, or e if the activities are  
15 held in a publicly owned facility for which is not an event otherwise exempt  
16 under subdivision c, d, or e, or fair market rent has not been paid; or
- 17 (2) Gross receipts from activities if the seller competes with retailers by  
18 maintaining inventory, conducting retail sales on a regular basis from a  
19 permanent or seasonal location, or soliciting sales from a website prepared  
20 for or maintained by the seller.

- 1 c. Gross receipts derived by an institution of higher education located in this state  
2 from tickets or admissions to athletic, musical, dramatic, or scholastic events  
3 held, sponsored, hosted, or controlled by the institution of higher education, in  
4 which the primary performers or participants consist of students of an institution  
5 of higher education.
- 6 d. Gross receipts derived by any public school district if such receipts are expended  
7 in accordance with section 15.1-07-10 or 15.1-07-11.
- 8 e. Gross receipts of a nonprofit music or dramatic arts organization that is exempt  
9 from federal income taxation and is organized and operated for the presentation  
10 of live public performances of musical or theatrical works on a regular basis.
- 11 ~~f. Gross receipts derived by a nonprofit organization from educational, religious, or~~  
12 ~~charitable activities conducted by the nonprofit organization in a publicly or~~  
13 ~~privately owned facility, provided the nonprofit organization pays fair market rent~~  
14 ~~for the use of the facility and the entire amount of net receipts is expended for~~  
15 ~~educational, religious, or charitable purposes.~~

16 **SECTION 2. EFFECTIVE DATE.** This Act is effective for taxable events occurring after  
17 June 30, 2025.

**REPORT OF STANDING COMMITTEE  
SB 2369**

**Finance and Taxation Committee (Sen. Weber, Chairman)** recommends **AMENDMENTS** ([25.1357.02001](#)) and when so amended, recommends **DO PASS** (6 YEAS, 0 NAYS, 0 ABSENT AND NOT VOTING). SB 2369 was placed on the Sixth order on the calendar. This bill does not affect workforce development.

**2025 HOUSE FINANCE AND TAXATION**

**SB 2369**

# 2025 HOUSE STANDING COMMITTEE MINUTES

## Finance and Taxation Committee Room JW327E, State Capitol

SB 2369  
3/11/2025

Relating to exempt sales from educational, religious, or charitable activities conducted by a nonprofit organization in a publicly or privately owned facility; and to provide an effective date.

9:29 a.m. Chairman Headland opened the hearing.

Members Present: Chairman Headland, Vice Chairman Hagert, Representatives Anderson, Dockter, Dressler, Foss, Grueneich, Ista, Motschenbacher, Nehring, Olson, Steiner, Toman

Members Absent: Representative Porter

### **Discussion Topics:**

- Privately owned facilities
- Fair market rent
- State sales tax

9:30 a.m. Senator Sean Cleary, District 35, introduced the bill and submitted testimony #40076.

9:35 a.m. Amanda Godfread, Make-A-Wish ND, testified in favor and submitted testimony #40120.

9:40 a.m. Shawn McKenna, Executive Director, ND Association of Non-Profit Organizations, testified in favor and submitted testimony #40167.

9:42 a.m. Shannon Fleischer, Associate Director Tax Admin, State of North Dakota, stood for questions.

9:46 a.m. Amanda Godfread, stood for questions.

9:51 a.m. Chairman Headland closed the hearing.

*Janae Pinks, Committee Clerk*

## Senate Bill 2369 – Introduction by Senator Cleary

Chairman Headland and members of the House Finance and Taxation Committee, thank you for the opportunity to present Senate Bill 2369. This bill addresses a discrepancy in the tax code regarding nonprofit fundraising events held in publicly owned venues.

### Ensuring Consistent Tax Treatment

Under current law, nonprofits are exempt from sales tax on revenue raised at events held in private venues. However, if the same event takes place in a publicly owned facility, any revenue exceeding \$10,000 is subject to state sales tax. Senate Bill 2369 removes this inconsistency by applying the same tax treatment regardless of venue ownership if the nonprofit is paying market rate for the use of the facility.

### Considerations for Nonprofits

Public venues, such as event centers and educational institutions, often charge rental rates comparable to private venues. The current tax policy creates a financial distinction between otherwise similar choices for no real clear reason.

For example, when a nonprofit rents a public venue at market rates, a portion of the funds raised becomes taxable, whereas the same event in a private venue is fully exempt. This difference arbitrarily impacts the overall financial impact of fundraising efforts.

### Policy Implications

Senate Bill 2369 provides consistent tax treatment for nonprofit events, aligning the tax code with the principle that taxation should not be based on venue ownership when similar rental conditions apply. Standardizing this policy would remove an additional tax for nonprofits while maintaining existing regulations on venue rentals.

The fiscal note states that this bill will have no significant impact. This may be because the current law is not well understood, leading to confusion among nonprofits about how it applies to their fundraising events. This bill will add more clarity for nonprofits by ensuring consistent tax treatment for fundraising events, regardless of whether they are held in public or private venues.

I appreciate the committee's consideration of this proposal and am happy to answer any questions.

Sean Cleary  
State Senator for District 35





## 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.

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To rent this facility, we paid for:

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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.

**Testimony by Shawn McKenna****NDANO executive director****House Finance and Taxation Committee****Tuesday, March 11, 2025**

Good morning Chairman Headland, members of the committee. Thank you for this opportunity to speak with you this morning. My name is Shawn McKenna and I'm the executive director of the North Dakota Association of Nonprofit Organizations also known as NDANO, and I'm here to testify in support of Senate Bill 2369.

I think we can probably all agree that tax law can be a bit confusing. We think the section we are here to talk about today falls into that category. We think by passing 2369 you can provide our nonprofits with a clearer picture of what's expected of them.

Please consider this example as to why we support SB 2369. If a nonprofit group holds a 5K run and pays market-rate rent to use the publicly owned Sertoma Club Community Center down by the zoo here in Bismarck as their starting point, and that event grossed \$10,000 or more in ticket sales, it would have to pay sales tax. But if that same organization started that same run at the privately owned Elks Club, just a short distance away, it wouldn't have to pay that tax.

It seems odd that the ownership of the facility would determine whether sales tax is owed. Especially when the group renting the space is paying market-rate rent to use both spaces.

I don't know the intent of the original legislation, but I suspect it may have been to prevent public-private competition in the event venue marketplace. But nonprofits aren't usually choosing publicly owned facilities like the Bismarck Events Center, the North Dakota Heritage Center, or a public golf course because they're cheaper. Often, they're more expensive. No, they choose those venues because of their size, their availability, or their location. Unfortunately, in many cities, nonprofits have few privately owned options with large enough capacity to meet their needs.

By passing Senate Bill 2369, you can clarify and simplify tax exemptions for nonprofit organizations and ensure those groups can focus on their missions without navigating these fiscal complexities. This exemption will support nonprofits in North Dakota and remove confusing regulations that do not serve the possible intended purpose of preventing public-private competition. By providing this exemption you'll also be helping the organizations which contribute to the quality of life in our communities.

I urge the committee to support Senate Bill 2369.

Thank you for your time and consideration.

I'd be happy to stand for any questions.

## Senate Bill 2369 – Introduction by Senator Cleary

Chairman Headland and members of the House Finance and Taxation Committee, thank you for the opportunity to present Senate Bill 2369. This bill addresses a discrepancy in the tax code regarding nonprofit fundraising events held in publicly owned venues.

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The fiscal note states that this bill will have no significant impact. This may be because the current law is not well understood, leading to confusion among nonprofits about how it applies to their fundraising events. This bill will add more clarity for nonprofits by ensuring consistent tax treatment for fundraising events, regardless of whether they are held in public or private venues.

I appreciate the committee's consideration of this proposal and am happy to answer any questions.

Sean Cleary  
State Senator for District 35

# 2025 HOUSE STANDING COMMITTEE MINUTES

## Finance and Taxation Committee Room JW327E, State Capitol

SB 2369  
3/12/2025

Relating to exempt sales from educational, religious, or charitable activities conducted by a nonprofit organization in a publicly or privately owned facility; and to provide an effective date.

10:59 a.m. Chairman Headland opened the meeting.

Members Present: Chairman Headland, Vice Chairman Hagert, Representatives Anderson, Dockter, Dressler, Foss, Grueneich, Ista, Motschenbacher, Nehring, Olson, Steiner, Toman  
Members Absent: Representative Porter

### **Discussion Topics:**

- Tax reform

11:02 a.m. Representative Dockter stated that the caps need to be addressed.

11:05 a.m. Chairman Headland adjourned the meeting.

*Janae Pinks, Committee Clerk*

# 2025 HOUSE STANDING COMMITTEE MINUTES

## Finance and Taxation Committee Room JW327E, State Capitol

SB 2369  
3/17/2025

Relating to exempt sales from educational, religious, or charitable activities conducted by a nonprofit organization in a publicly or privately owned facility; and to provide an effective date.

2:32 p.m. Chairman Headland opened the meeting.

Members Present: Chairman Headland, Vice Chairman Hagert, Representatives Anderson, Dockter, Dressler, Foss, Grueneich, Ista, Motschenbacher, Nehring, Olson, Porter, Steiner, Toman

### Discussion Topics:

- Non Profit funding

2:37 p.m. Representative Ista moved a Do Pass.

2:37 p.m. Representative Foss seconded the motion.

Representatives	Vote
Representative Craig Headland	Y
Representative Jared Hagert	Y
Representative Dick Anderson	Y
Representative Jason Dockter	Y
Representative Ty Dressler	Y
Representative Jim Grueneich	Y
Representative Mike Motschenbacher	Y
Representative Dennis Nehring	N
Representative Jeremy Olson	Y
Representative Todd Porter	Y
Representative Vicky Steiner	Y
Representative Nathan Toman	N
Representative Austin Foss	Y
Representative Zachary Ista	Y

2:38 p.m. Motion passed 12-2-0

2:38 p.m. Representative Ista will carry the bill.

2:38 p.m. Chairman Headland closed the meeting.

*Janae Pinks, Committee Clerk*

**REPORT OF STANDING COMMITTEE  
ENGROSSED SB 2369 ([25.1357.03000](#))**

**Finance and Taxation Committee (Rep. Headland, Chairman)** recommends **DO PASS** (12 YEAS, 2 NAYS, 0 ABSENT OR EXCUSED AND NOT VOTING). SB 2369 was placed on the Fourteenth order on the calendar.