

NORTH DAKOTA LEGISLATIVE MANAGEMENT

Tentative Agenda

TAXATION COMMITTEE

Thursday, December 14, 2017
Roughrider Room, State Capitol
Bismarck, North Dakota

- 9:30 a.m. Call to order
Roll call
Consideration of the minutes of the August 8, 2017, meeting

OIL AND GAS REVENUE ALLOCATION REPORT

- 9:35 a.m. Presentation by Mr. Ryan Rauschenberger, Tax Commissioner, of a report compiling information submitted by counties and school districts that received an allocation of oil and gas gross production tax revenues
- 9:45 a.m. Committee discussion

HYBRID LONG-TERM CARE INSURANCE INCOME TAX CREDIT STUDY

- 9:55 a.m. Presentation by Mr. Joseph Becker, Auditor, Research and Education Section, Tax Department, of claimant and expenditure information pertaining to the income tax credit for premiums paid for long-term care partnership plan insurance
- 10:05 a.m. Presentation by Ms. Shelly Peterson, President, North Dakota Long Term Care Association, regarding long-term care partnership plan insurance, payer sources, and the need for planning
- 10:20 a.m. Presentation by a representative of the Department of Human Services regarding the costs incurred by the state in providing long-term care services and additional information pertaining to the committee's study of providing an income tax credit for premiums paid for hybrid long-term care insurance
- 10:35 a.m. Presentation by a representative of the Insurance Department regarding types of hybrid long-term care insurance policies and the need to train individuals selling hybrid long-term care insurance
- 10:50 a.m. Comments by interested persons regarding the committee's study of providing an income tax credit for premiums paid for hybrid long-term care insurance
- 11:00 a.m. Committee discussion

ECONOMIC DEVELOPMENT TAX INCENTIVES STUDY

- 11:10 a.m. Presentation by the Legislative Council staff of background memorandums pertaining to economic development tax incentives selected for study during the 2017-18 interim, including the research expense tax credit, internship program credit, workforce recruitment credit, new or expanding business exemptions, new jobs credit from income tax withholding, renaissance zone tax credits and exemptions, and tax increment financing districts
- 11:20 a.m. Presentation by Mr. Becker of fiscal data pertaining to economic development tax incentives
- 11:25 a.m. Presentation by Ms. Carla Hahn, Accountability Manager, Office of Innovation and Entrepreneurship, Department of Commerce, regarding the 2016 Business Incentive Accountability Report

- 11:40 a.m. Presentation by Ms. Rikki Roehrich, Program Administrator, Division of Community Services, Department of Commerce, of an annual report pertaining to renaissance zone progress and a summary of reports provided by cities that have a renaissance zone included in a tax increment financing district
- 12:00 noon Luncheon recess
- 1:00 p.m. Presentation by Mr. Kelvin Hullet, Economic Development and Government Program Market Manager, Bank of North Dakota, regarding an update on the economic impact modeling software used to evaluate economic development tax incentives and a report pertaining to the evaluation of renaissance zone incentives
- 1:20 p.m. Comments by interested persons regarding economic development tax incentives related to property tax
- 1:40 p.m. Committee discussion

PROPERTY TAX SYSTEM STUDY

- 1:55 p.m. Presentation by Mr. Blake Crosby, Executive Director, North Dakota League of Cities, regarding property tax statements and hearing notices
- 2:05 p.m. Presentation by Ms. April Haring, City Auditor, Cities of Oakes and Fullerton, regarding the committee's study of the property tax system
- 2:15 p.m. Presentation by Ms. Maureen Storstad, Director of Finance, City of Grand Forks, regarding the committee's study of the property tax system
- 2:25 p.m. Presentation by Ms. Donnell Preskey Hushka, Government/Public Relations Specialist, North Dakota Association of Counties, regarding the committee's study of the property tax system
- 2:35 p.m. Presentation by Ms. Linda Leadbetter, State Supervisor of Assessments, Tax Department, regarding property tax notice changes
- 2:40 p.m. Presentation by Mr. Michael Montplaisir, County Auditor, Cass County, regarding the committee's study of the property tax system
- 2:50 p.m. Presentation by Ms. Joni M. Morlock, Auditor/Treasurer, Towner County, regarding the committee's study of the property tax system
- 3:00 p.m. Comments by interested persons regarding the committee's study of the property tax system
- 3:15 p.m. Committee discussion and directives
- 3:30 p.m. Adjourn

Committee Members

Senators: Jessica Unruh (Chairman), Brad Bekkedahl, Dwight Cook, Jim Dotzenrod, Lonnie J. Laffen, Scott Meyer

Representatives: Thomas Beadle, Jason Dockter, Sebastian Ertelt, Jim Grueneich, Ron Guggisberg, Patrick Hatlestad, Craig Headland, Jim Kasper, Ben Koppelman, Alisa Mitskog, Emily O'Brien, Randy A. Schobinger, Vicky Steiner, Nathan Toman

Staff Contact: Emily L. Thompson, Counsel