

NORTH DAKOTA LEGISLATIVE COUNCIL

Tentative Agenda

TAXATION COMMITTEE

Tuesday, October 30, 2001
Roughrider Room, State Capitol
Bismarck, North Dakota

- 8:00 a.m. Call to order
Roll call
Consideration of minutes of previous meeting
- 8:05 a.m. Comments by Tax Commissioner Rick Clayburgh regarding Taxation Committee studies and introduction of Tax Department representatives who will present information to the committee
- 8:15 a.m. Presentation by a Tax Department representative regarding motor vehicle and special fuels tax compliance and administration
- 8:25 a.m. Presentation by a representative of the North Dakota Highway Patrol regarding dyed fuels enforcement issues
- 8:35 a.m. Presentation by a Tax Department representative regarding tobacco tax compliance and administration
- 8:45 a.m. Presentation by Tax Commissioner Clayburgh regarding tribal tax collection agreements
- 9:00 a.m. Committee discussion and directives regarding the committee study of compliance and jurisdictional issues under the tobacco, alcohol, and fuels tax laws
- 9:15 a.m. Presentation by a Tax Department representative relating to corporate income tax collections in recent years and the fiscal effect of eliminating the corporate income tax deduction for federal income taxes paid
- 9:35 a.m. Committee discussion and directives regarding the committee study of the state corporate income tax laws
- 9:45 a.m. Coffee break
- 10:00 a.m. Presentation by representatives of the North Dakota League of Cities regarding special assessments projects and practices
- 11:00 a.m. Presentation by Dr. Dwight Aakre, North Dakota State University Department of Agricultural Economics, regarding the property tax valuation formula for agricultural property
- 12:00 noon Luncheon recess
- 1:00 p.m. Presentation by a representative of the United States Department of Agriculture Soil Conservation Service regarding soil surveys and effects of flooding on soil classifications
- 1:15 p.m. Presentation by a Tax Department representative regarding the effect of commercial, private, or personal hunting use on property classified as agricultural for property tax purposes
- 1:30 p.m. Presentation by a Tax Department representative regarding property tax valuation of subsidized housing

- 1:40 p.m. Presentation by representatives of housing developers regarding property tax valuation of subsidized housing
- 2:00 p.m. Presentation by a Tax Department representative regarding the effect of special assessments on the true and full valuation of property for property tax purposes
- 2:20 p.m. Presentation by a Tax Department representative regarding whether inclusion of personal property in a purchase affects the assessed valuation of that property for property tax purposes
- 2:30 p.m. Coffee break
- 2:45 p.m. Presentation by a Tax Department representative regarding use of the sales ratio study in determining property values for property tax purposes
- 3:00 p.m. Presentation by a Tax Department representative regarding homestead credit claims administration
- 3:15 p.m. Presentation by the Legislative Council staff of information on property tax circuit breaker laws of surrounding states
- 3:30 p.m. Testimony of interested persons in attendance regarding property tax issues
- 3:45 p.m. Committee discussion and directives
- 4:30 p.m. Adjourn

Committee Members

Senators Rich Wardner (Chairman), Dwight Cook, Kenneth Kroeplin, Ronald Nichols, Randy A. Schobinger, Ben Tollefson, Herb Urlacher

Representatives Michael Brandenburg, Al Carlson, Byron Clark, David Drovdal, Michael Grosz, Gil Herbel, Frank Klein, Joe Kroeber, Edward H. Lloyd, Eugene Nicholas, Kenton Onstad, Dennis J. Renner, Earl Rennerfeldt, Dan Ruby, Arlo E. Schmidt, Ray H. Wikenheiser