

NORTH DAKOTA LEGISLATIVE COUNCIL

Tentative Agenda

TAXATION COMMITTEE

Thursday, October 30, 2003
Roughrider Room, State Capitol
Bismarck, North Dakota

- 9:00 a.m. Call to order
Roll call
Consideration of minutes from the July 9, 2003, meeting
- 9:05 a.m. Presentation by a Tax Department representative relating to corporate income tax returns filed under the water's edge election
- 9:15 a.m. Presentation by a Tax Department representative relating to the impact of passthrough corporations on corporate income tax revenue
- 9:35 a.m. Presentation by a Tax Department representative relating to factors involved in the apparent decline in nationwide state corporate income tax revenues
- 10:05 a.m. Coffee break
- 10:20 a.m. Presentation by a Tax Department representative of statistics relating to individual income tax returns showing no tax liability or liability of \$100 or less
- 10:30 a.m. Presentation by a Tax Department representative of statistics relating to income tax credits, deductions, exemptions, and other reductions
- 11:15 a.m. Presentation by a Tax Department representative relating to the committee's inquiry regarding identification of a "typical" taxpayer who benefits from the existence of the long-form income tax return
- 11:30 a.m. Presentation by a Tax Department representative of statistics on measuring the impact of growing reliance on property taxes on taxpayers at different income levels
- 11:45 p.m. Committee discussion and directives relating to the corporate and individual income taxes study
- 12:00 noon Luncheon recess
- 1:00 p.m. Presentation by a Tax Department representative of information on the fiscal effect of sales and use tax exemptions, sales taxes on services in North Dakota and other states, and streamlined sales tax issues
- 1:45 p.m. Presentation by a representative of the North Dakota League of Cities relating to the impact of the streamlined sales tax on cities
- 2:00 p.m. Committee discussion and directives relating to the streamlined sales tax study and the tax preferences study
- 2:30 p.m. Adjourn

Committee Members

Senators Dwight Cook (Chairman), Ronald Nichols, Randy A. Schobinger, John O. Syverson, Harvey Tallackson, Ben Tollefson, Thomas L. Trenbeath, Herb Urlacher, Rich Wardner
Representatives Larry Bellew, Wesley R. Belter, Byron Clark, David Drovdal, Mike Grosz, C. B. Haas, Craig Headland, Ron Iverson, Frank Klein, Phillip Mueller, Kenton Onstad, Arlo E. Schmidt, Elwood Thorpe, Dave Weiler, Ray H. Wikenheiser, Dwight Wrangham, Steven L. Zaiser