

2013 SENATE FINANCE AND TAXATION

SB 2163

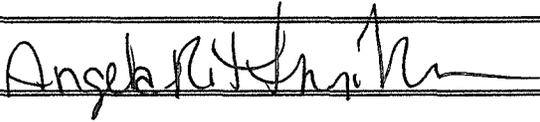
2013 SENATE STANDING COMMITTEE MINUTES

Senate Finance and Taxation Committee Lewis and Clark Room, State Capitol

SB 2163
1/22/2013
Job Number 17497

Conference Committee

Committee Clerk Signature



Explanation or reason for introduction of bill/resolution:

A BILL for an Act to amend and reenact section 53-06.1-12 of the North Dakota Century Code, relating to gaming taxes.

Minutes:

Testimony Attached

Chairman Cook opened the hearing on SB 2163.

Senator Grindberg introduced SB 2163, see attached testimony 1.

Rusty Steffan, LISTEN Center in Grand Forks - See attached testimony 2 in support of SB 2163.

Janelle Mitzel, Development Homes Inc. - See attached testimony 3 in support of SB 2163.

Vice Chairman Campbell - You commented on group homes, how much money would group homes that you are affiliated with get from the charitable funds when it probably should be coming from somewhere else.

Janelle Mitzel - We do receive money from the state. We use our gaming dollars to supplement some of these things that aren't provided by those dollars.

Vice Chairman Campbell - How much approximately would this fund give your group home projects?

Janelle Mitzel - I really couldn't answer that right now. I could get some answers for you.

Vice Chairman Campbell - Please do, it kind of concerns me that charitable funds are promoting and funding group homes when it shouldn't be.

Ken Karls, Cystic Fibrosis Association of North Dakota - See attached testimony 4 in support of SB 2163.

Mark D Henze, CFO, Plains Art Museum - See attached testimony 5 in support of SB 2163.

Vice Chairman Campbell - Bottom line how much more would you get to keep dollar wise versus in a biennium?

Mark D Henze - Based on my rough calculations, in a year, about \$160,000.

Senator Burckhard - Where is Plains Art Museum?

Mark D Henze - In Fargo ND and we do outreach from Fargo ND. We use to have a semi that went all over the state. About 5 years ago when the economy turned down the thing actually collapsed so we can't do that anymore so what we did is we basically have outreach suitcases that go to about 200-220 classes throughout the state to impact, and we work with the teachers and the curriculum and then we also bring a lot of students into Fargo, but we do realize not everybody can make the trip to Fargo. Additionally we actually have expanded the communications and working with teachers to an online model that integrates our exhibitions and those outreach suitcases.

Keith Lauer, Office of the Attorney General - See attached neutral testimony 6-7 to SB 2163.

Chairman Cook - There is going to be 30 nonprofits that benefit from this, 89% will not. Philosophically should we reduce the tax of everybody?

Keith Lauer went on to explain that most had their taxes greatly reduced in the 2011 session and are greatly benefitting already.

Chairman Cook - We all know what social engineering is with tax policy and we all know what syntaxes are. Are you telling me the motive of this tax was simply to cover enforcement and regulation of it? I don't know how a syntax would work because you don't really penalize the person buying the pull tab you penalize the side that's selling it.

Keith Lauer - I think additionally back in 1977 that is all it was, was let's get enough money to regulate this. Currently our budget is about \$2.5 million; it's a little higher if you take in some special funds. We do regulate the tribal gaming also, but the tribes pay all that and we get reimbursed 100% for all the regulations of tribal casinos and that is also in there as a special fund. There is \$510,000 that goes back to the cities and counties for local law enforcement that's also in our budget, which is also funded as part of this. Initially what was being done was they just wanted to cover the enforcement costs, later on in 1989 and 1993 it was looked at as a syntax.

Senator Dotzenrod - The state was desperate for money, the property taxes were going up, state revenues were down and I remember some very disappointed people in some of the charities at that time because we were leaning on them pretty heavy.

Senator Oehlke - The amount that goes back to the cities or counties to help enforce, that will be affected by reducing the overall tax amount too, correct?

Keith Lauer - Yes, what we had to do in this particular bill, Legislative Council called and said 'what kind of percentage would we have to increase that out of the gaming taxes if this bill would go through' and it would go from 6% up to 9 2/10%. That assures that the same \$510,000 will be paid out to the cities and counties.

Senator Dotzenrod - Page 1 lines 9-10 this is existing language, not a change, it says the tax must be paid from adjusted gross proceeds and is not part of the allowable expenses. And you have made it clear that the tax that they are paying is on adjusted gross proceeds so is these allowable expenses, it doesn't look like in the part that we have in front of us that that allowable expenses is not covered, it's not discussed in this part. Are the charities that are currently paying the high tax, the 2.5%, are they allowed to take some dollars out that we aren't seeing here?

Keith Lauer - Basically the charities are given 60% of the adjusted gross and that is after prizes to allow them to buy the pull tabs, pay for the help, all of their expenses related to the gaming.

Senator Dotzenrod - The 1% is applied on the adjusted gross which includes those allowable expenses or after the 60% expenses have been taken out?

Keith Lauer - Before the 60%.

Chairman Cook - Is there a requirement as far as your odds of winning?

Keith Lauer - There isn't a set percentage but I can tell you in our state we have one of the highest paybacks on pull tabs in the nation. It's close to 78-80%.

Chairman Cook closed the hearing on SB 2163.

2013 SENATE STANDING COMMITTEE MINUTES

Senate Finance and Taxation Committee Lewis and Clark Room, State Capitol

SB 2163
1/29/2013
Job Number 17909

Conference Committee

Committee Clerk Signature

Angela Ritt Miller

Explanation or reason for introduction of bill/resolution:

A BILL for an Act to amend and reenact section 53-06.1-12 of the North Dakota Century Code, relating to gaming taxes.

Minutes:

Committee Work

Chairman Cook opened discussion on SB 2163.

Chairman Cook this is the bill that reduces the gaming tax. It's pretty straightforward. I think it's a matter of what do we think about the idea.

There was brief discussion on a bill passed through the committee the previous session regarding this matter.

Senator Oehlke - The only thing I have to add is, when these taxes did get as high as they were it goes back again to the early 90's when the state was in trouble and needed funds and I think the whole idea was to try and reduce them eventually when we had the capacity to do so. So I would move for a **Do Pass and re-refer to Appropriations**.

Seconded by **Senator Miller**.

Roll Call Vote 5-0-2

Carried by **Senator Oehlke**.

FISCAL NOTE
Requested by Legislative Council
01/15/2013

Bill/Resolution No.: SB 2163

- 1 A. **State fiscal effect:** *Identify the state fiscal effect and the fiscal effect on agency appropriations compared to funding levels and appropriations anticipated under current law.*

	2011-2013 Biennium		2013-2015 Biennium		2015-2017 Biennium	
	General Fund	Other Funds	General Fund	Other Funds	General Fund	Other Funds
Revenues	\$0	\$0	\$(4,300,000)	\$0	\$(4,900,000)	\$0
Expenditures	\$0	\$0	\$0	\$0	\$0	\$0
Appropriations	\$0	\$0	\$0	\$0	\$0	\$0

- 1 B. **County, city, school district and township fiscal effect:** *Identify the fiscal effect on the appropriate political subdivision.*

	2011-2013 Biennium	2013-2015 Biennium	2015-2017 Biennium
Counties	\$0	\$0	\$0
Cities	\$0	\$0	\$0
School Districts	\$0	\$0	\$0
Townships	\$0	\$0	\$0

- 2 A. **Bill and fiscal impact summary:** *Provide a brief summary of the measure, including description of the provisions having fiscal impact (limited to 300 characters).*

This bill reduces the gaming tax structure from a 4-tiered tax system to 1% of gaming gross proceeds. It also increases the percentage of gaming tax revenues deposited in the gaming tax allocation fund from 6% to 9.2%.

- B. **Fiscal impact sections:** *Identify and provide a brief description of the sections of the measure which have fiscal impact. Include any assumptions and comments relevant to the analysis.*

Section 1 of the bill changes the gaming tax structure from a 4-tiered tax to 1 tax rate. Currently the tax rates are: 1. 1% on gaming gross proceeds of \$500,000 or less. 2. 1-1/2% on gaming gross proceeds from \$500,001 to \$1 million. 3. 2% on gaming gross proceeds from \$1,000,001 to \$1.5 million. 4. 2-1/2% on gaming gross proceeds above \$1.5 million. The bill increases the percentage of gaming tax revenues deposited in the gaming tax allocation fund from 6% to 9.2%, which will maintain the \$510,000 amount currently paid to cities and counties for gaming enforcement at the lower gaming tax rate.

3. **State fiscal effect detail:** *For information shown under state fiscal effect in 1A, please:*

- A. **Revenues:** *Explain the revenue amounts. Provide detail, when appropriate, for each revenue type and fund affected and any amounts included in the executive budget.*

The 2013-15 biennium gaming taxes deposited in the general fund would be reduced from \$10.8 million to \$6.5 million, a \$4.3 million reduction. The 2015-17 biennium gaming taxes deposited in the general fund would be reduced by \$4.9 million. The additional \$600,000 reduction between the 2 biennia results from receiving 1 quarter of the 2011-13 biennium revenues, at current rates, in the 2013-15 biennium. The increase from 6% to 9.2% for the cities and counties gaming tax payback is to keep the amount these entities receive the same amount received currently, which is \$510,000.

- B. **Expenditures:** *Explain the expenditure amounts. Provide detail, when appropriate, for each agency, line item, and fund affected and the number of FTE positions affected.*

N/A

C. **Appropriations:** *Explain the appropriation amounts. Provide detail, when appropriate, for each agency and fund affected. Explain the relationship between the amounts shown for expenditures and appropriations. Indicate whether the appropriation is also included in the executive budget or relates to a continuing appropriation.*

N/A

Name: Kathy Roll

Agency: Office of Attorney General

Telephone: 701-328-3622

Date Prepared: 01/21/2013

REPORT OF STANDING COMMITTEE

SB 2163: Finance and Taxation Committee (Sen. Cook, Chairman) recommends DO PASS and BE REREFERRED to the Appropriations Committee (5 YEAS, 0 NAYS, 2 ABSENT AND NOT VOTING). SB 2163 was rereferred to the Appropriations Committee.

2013 SENATE APPROPRIATIONS

SB 2163

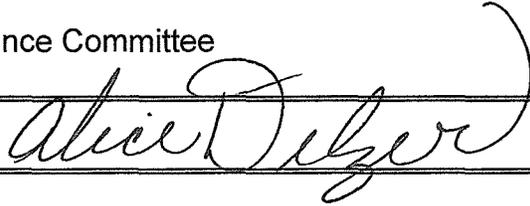
2013 SENATE STANDING COMMITTEE MINUTES

Senate Appropriations Committee Harvest Room, State Capitol

SB 2163
02-04-2013
Job # 18198

Conference Committee

Committee Clerk Signature



Explanation or reason for introduction of bill/resolution:

A BILL for an Act to amend and reenact NDCC, relating to gaming taxes

Minutes:

See attached testimony 1 -3.

Chairman Holmberg called the committee to order on Monday, February 04, 2013 at 10:00 am in regards to SB 2163. All committee members were present except Senator Robinson . Brittani Reim from Legislative Council and Joe Morrissette from OMB were present.

Senator Grindberg, District 41 introduced the SB 2163 and is the main sponsor of the bill. We are now proposing we finalize the charitable gaming tax at a flat 1% fee. The fiscal note it has a \$4.3M effect on the general fund. However there are adjustments to the amount that go to cities and counties for enforcement it stays at the \$510,00 and the various tiers under this proposal goes to 1% flat tax. The Senate passed this out two years ago and in conference committee with the House it didn't quite make it to this point, It is my hope as we continue our work and finalize the amount of tax relief to the State of North Dakota that this \$4.3M gets figured into that as well as property tax, corporate and personal income tax and any other changes reducing taxes to the citizens of North Dakota. This is a big deal for non- profits. I can't answer the question for them, but in my opinion if we get to the 1% flat tax we won't see a bill again.(1.27)

Chairman Holmberg: This bill is a re-referral from Finance and Tax which is working on all the different tax bills and they felt it was worthy of further consideration.

Ken Karls, Cystic Fibrosis Association of North Dakota, (CFA) Testimony attached # 1 and testified in favor of SB 2163. His testimony explains the reasons he feels this bill should be passed. This bill would help reduce the taxes CFA pays. He also provided additional testimony #2 - which shows the gross sales and the graduating tax scale from 1% to 2 ½ %, depending on total gross sales. This testimony tells the difference between the bill we have in front of us and the one that you were forced to accept at the end of the last legislative session. This bill is needed because this is a definition of a regressive tax. And that is just an example of some of the flaws we see in the present tax system. (7.09)

Chairman Holmberg: And you would agree with Senator Grindberg when he says that this should be part of the mix of tax reductions that this legislature will be looking at over the next months. He was told yes, entirely.

Janelle Mitzel, Development Homes, Inc., a Community based organization out of Grand Forks testified in favor of SB 2163 and presented Testimony attached # 3 a brochure stating what her company does for the community of Grand Forks and the Gaming Trust Revenue and Taxes and stated they would appreciate the committee's support on this bill. (9.36)

Senator O'Connell moved a Do Pass. 2nd by Senator Grindberg. A Roll Call vote was taken. Yea: 12, Nay: 0; Absent: 1. The bill will go back to Finance and Tax to carry on the floor. Senator Oehlke will carry the bill.

The hearing was closed on SB 2163.

FISCAL NOTE
Requested by Legislative Council
01/15/2013

Bill/Resolution No.: SB 2163

- 1 A. **State fiscal effect:** *Identify the state fiscal effect and the fiscal effect on agency appropriations compared to funding levels and appropriations anticipated under current law.*

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Appropriations	\$0	\$0	\$0	\$0	\$0	\$0

- 1 B. **County, city, school district and township fiscal effect:** *Identify the fiscal effect on the appropriate political subdivision.*

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Townships	\$0	\$0	\$0

- 2 A. **Bill and fiscal impact summary:** *Provide a brief summary of the measure, including description of the provisions having fiscal impact (limited to 300 characters).*

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- B. **Fiscal impact sections:** *Identify and provide a brief description of the sections of the measure which have fiscal impact. Include any assumptions and comments relevant to the analysis.*

Section 1 of the bill changes the gaming tax structure from a 4-tiered tax to 1 tax rate. Currently the tax rates are: 1. 1% on gaming gross proceeds of \$500,000 or less. 2. 1-1/2% on gaming gross proceeds from \$500,001 to \$1 million. 3. 2% on gaming gross proceeds from \$1,000,001 to \$1.5 million. 4. 2-1/2% on gaming gross proceeds above \$1.5 million. The bill increases the percentage of gaming tax revenues deposited in the gaming tax allocation fund from 6% to 9.2%, which will maintain the \$510,000 amount currently paid to cities and counties for gaming enforcement at the lower gaming tax rate.

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- B. **Expenditures:** *Explain the expenditure amounts. Provide detail, when appropriate, for each agency, line item, and fund affected and the number of FTE positions affected.*

N/A

- C. **Appropriations:** *Explain the appropriation amounts. Provide detail, when appropriate, for each agency and fund affected. Explain the relationship between the amounts shown for expenditures and appropriations. Indicate whether the appropriation is also included in the executive budget or relates to a continuing appropriation.*

N/A

Name: Kathy Roll

Agency: Office of Attorney General

Telephone: 701-328-3622

Date Prepared: 01/21/2013

Date: 2-4-13

Roll Call Vote# 1

2013 SENATE STANDING COMMITTEE
ROLL CALL VOTES

BILL/RESOLUTION NO. 2163

Senate Appropriations Committee

Check here for Conference Committee

Legislative Council Amendment Number _____

Action Taken DO pass

Motion Made By ^{Sen} O'Connell Seconded By Sen Grindberg

Senators	Yes	No	Senator	Yes	No
Chairman Ray Holmberg	✓		Senator Tim Mathern	✓	
Co-Vice Chairman Bill Bowman	✓		Senator David O'Connell	✓	
Co-Vice Chair Tony Grindberg	✓		Senator Larry Robinson	✓	
Senator Ralph Kilzer	✓		Senator John Warner	✓	
Senator Karen Krebsbach	✓				
Senator Robert Erbele	✓				
Senator Terry Wanzek	✓				
Senator Ron Carlisle	✓				
Senator Gary Lee	✓				

Total (Yes) 12 No 0

Absent 1

Floor Assignment Back to Finance + Tax

If the vote is on an amendment, briefly indicate intent: Oehlke

REPORT OF STANDING COMMITTEE

SB 2163: Appropriations Committee (Sen. Holmberg, Chairman) recommends DO PASS
(12 YEAS, 0 NAYS, 1 ABSENT AND NOT VOTING). SB 2163 was placed on the
Eleventh order on the calendar.

2013 HOUSE FINANCE AND TAXATION

SB 2163

2013 HOUSE STANDING COMMITTEE MINUTES

House Finance and Taxation Committee
Fort Totten Room, State Capitol

SB 2163
March 11, 2013
Job #19680

Conference Committee

Committee Clerk Signature

Mary Bricker

Explanation or reason for introduction of bill/resolution:

A Bill relating to gaming taxes.

Minutes:

Attached testimony #1, 2A and 2B, 3, 4, 5a, 5b

Chairman Belter: Opened hearing on SB 2163.

Senator Grindberg: Introduced bill. This bill proposes a flat tax on the gaming industry. We have made baby steps with adjusting the gaming tax over the last few years. When I opened this up in senate appropriations regarding the fiscal note my hope is that if we get to a flat 1% tax then we have done our jobs and the gaming industry will live with the flat tax and maybe find another issue to pursue in future sessions.

Representative Owens: Do you recall last session there was a bill to do this and it broke it down into two tiers. Obviously that didn't pass the senate if we still have four tiers. Do you remember what the problem was in the senate?

Senator Grindberg: I believe the conference committee agreement was to settle on something less than what was being proposed that the senate did pass last time. The house took a different direction but that's the checks and balances of house and senate action. This is bringing back what was introduced two years ago in the senate.

Representative Owens: Have you worked with the attorney general's office and the gaming tax and looked at how that is broken up and if you had those sheets on taxes paid and how it's figured. Two years ago going to 1% hurt the small ones quite a bit. There was a group of about 63 where it was detrimental to the way their taxes were figured so I'm wondering if that was brought up in the hearing on the senate side.

Senator Grindberg: It was not at least in senate appropriations, I'm not sure what the full finance and tax heard.

Representative Froseth: If a flat tax is necessary what would the flat tax have to be to be revenue neutral?

Senator Grindberg: I will let the attorney general's office answer that.

Chairman Belter: Further testimony in support of 2163?

Ken Karls, Cystic Fibrosis Association of North Dakota: See attached testimony #1.

Chairman Belter: Any further testimony in support of 2163?

Karen Breiner, Plains Art Museum: See attached testimony #2A and 2B.

Representative Trottier: Do you publish your financial report to the public annually?

Karen Breiner: I believe it is published on-line and with a request also to the Plains Art Museum.

Vice Chairman Headland: Further testimony in support?

Rusty Steffan, Gaming Manager for LISTEN Center: See attached testimony #3.

Representative Trottier: Do you publish an annual financial report?

Rusty Steffan: Yes.

Representative Trottier: Is it online?

Rusty Steffan: I believe it is on paper.

Vice Chairman Headland: Can you give the committee any indication as to what is happening with gaming today; is it growing or falling?

Rusty Steffan: I believe the attorney general's office can answer that. It is growing in a sense that the tax dollars being brought in through the current tax base is quite a bit more than what was anticipated in the biennium. Right now there are charities in the western part of the state with a tremendous increase.

Vice Chairman Headland: It was talked about by the sponsor of this bill that if we do move forward with this that you'll quit coming back and asking for more tax relief so is that a guarantee?

Rusty Steffan: I can guarantee that CGAND would not be back asking for a reduction in tax.

Representative Froseth: Can you control the price of bingo cards or your products or is that regulated by statute?

Rusty Steffan: The actual cost of gaming supplies is dictated by the distributors that you're buying from. You could sell your bingo cards for whatever you like; you could sell your pull tabs for \$1 or \$2 but with all of that you also have the prizes that are paid out. In

pull tabs the state average is running between 78-80% pay back to the consumer and in bingo it is an average of 80%.

Representative Froseth: Does each individual gaming site have any control of regulating their profits or could they increase their profits by increasing the cost of their product?

Rusty Steffan: That is controlled by the attorney general's office. Also handed out testimony from other charities. See attached testimony #4.

Vice Chairman Headland: Any further testimony in support of 2163? Any opposition? Any neutral testimony?

Keith Lauer, Director of the Gaming Division for the attorney general's office: See attached testimony #5a and 5b. This is almost identical to SB2042 that was introduced in the 2011 session. That followed an interim study that was done of charitable gaming prior to the 2011 session where the judiciary committee asked us if there was a way to simplify the taxes for charitable gaming. Prior to SB2042 which was modified by the house in conference committee we went with gross proceeds because if you were to take all of the taxes that the charities were paying previously, they were paying an excise tax on bingo and pull tabs and a four tiered gaming tax which came to about 3.4% of gross and if you did it on adjusted gross which is after their prizes it would have had to have been about a 15% tax rate so we recommended going off the gross proceeds. The senate bill that was prepared based on the interim study was a 1% across the board but because that didn't generate enough revenue a four tiered incremental tax was implemented and that brought in the tax that the conference committee was looking for. This bill helps the top 30 organizations in the state because everybody else is below the 1% already. Charitable gaming is doing quite well. During the most recent fiscal year we had our highest quarter ever and that was nearly \$80 million but most of that activity was in the western part of the state.

Vice Chairman Headland: Could you give us an idea of what flat rate it would take to make this bill somewhat revenue neutral?

Keith Lauer: Keep in revenue neutral with no decrease in the general fund dollars?

Vice Chairman Headland: That would be a place for us to start and we would be able to work back from it.

Keith Lauer: If you want to keep it revenue neutral you would have to raise that 1% on the smaller organizations of the 250 in order to come up with the same dollar level.

Vice Chairman Headland: We could look at a flat rate for these impacted organizations. It wouldn't have to be revenue neutral.

Keith Lauer: When we were looking at the tiered structure last session we had identified a couple organizations that were going to pay more tax and some of the organizations are paying more tax than they did under the old structure. Every one of those organizations has higher activity than it did two years ago and that's what causes the higher taxes.

Representative Kelsh: Every organization listed on here has some sort of gaming operation full time or does this include raffles and special events during the year?

Keith Lauer: It could be a one-time thing such as Ducks Unlimited where they have a raffle that is done in different communities. There are a few different organizations that show no taxes paid because those organizations didn't have activity in that particular quarter.

Vice Chairman Headland: Further neutral testimony? If not, we will close the hearing on 2163.

2013 HOUSE STANDING COMMITTEE MINUTES

House Finance and Taxation Committee
Fort Totten Room, State Capitol

SB 2163
March 12, 2013
Job #19786

Conference Committee

Committee Clerk Signature

Mary Brucker

Minutes:

Attached testimony #1.

Representative Dockter: Under current law this is not a progressive tax. When Ken Karls from Cystic Fibrosis said he gets taxed at the bigger rate so Keith Lauer is going to go over the whole tax and see what we want to do with the bill. In the current bill they want to go to 1% across the board.

Keith Lauer, Director of the Gaming Division with the attorney general's office: Back in the late 80s and early 90s charitable gaming was looked at as a sin tax so when the legislature was looking for money they highly taxed the charitable gaming industry. In 1989 they put a 5% sales tax on bingo cards plus whatever the city sales were and implemented a 5-20% tax on adjusted gross which was after prizes and put on an excise tax on pull tabs. In 1993 they more than doubled that excise tax. At the highest point back in 1994 this industry was paying over \$14 million per year in gaming taxes so that would be somewhere around \$28 million for the biennium. From the listing in 2007 the legislature put a smoking ban in the bingo halls so they were hurt and rather than having a sales tax on bingo cards they went down to a 3% excise tax. In the 2009 session there has been a reduction in the pull tab excise tax. Prior to the 2011 session the interim judiciary committee studied charitable gaming and they realized there were enough taxes collected in one quarter of a biennium to pay for all the enforcement. There was over \$16 million collected in charitable gaming taxes on a biennial basis. Our budget is a little over \$2 million and we have another \$500,000 that goes out to local cities and counties for law enforcement then we also get a special fund appropriation for the tribal gaming so our budget ends up being about \$2.8 million. We did away with the excise tax on both bingo and pull tabs, the gaming tax on adjusted gross and went to a gross tax on gross wagers that were made by individuals in the state. This is not a progressive tax; it is an incremental tax. Up to the first \$500,000 per quarter they are taxed at 1% but if their wagers exceed \$500,000 but don't go over \$1 million they are taxed at 1 ½% and if they go over \$1 million but not go over \$1.5 million then they are taxed at 2% and if they go over \$1.5 million in a quarter they are taxed at 2 1/2 percent. That brought in sufficient revenue with what the legislature was looking for in the 2011 session. The bill that came out of the interim committee was 1% across the board. This is only affecting the top 30 organizations in the state. Referred to handout from 2-11-13 with proposed tax change with 1% of gross products. I was asked yesterday if we could have it the same rate and apply it to everyone. On the last page of that handout you can see that the industry pays 1.84% of gross as an industry so if we were to use one

tax rate it would have to be 1.84% to be revenue neutral and that would be a tax increase for the 250 smallest organizations in the state and an increase for the group that is at 1.5% but a reduction for the top 21 organizations then. That doesn't really work so well either but that is to keep it revenue neutral. I was asked if we could reduce these by ½% or something like that but if you look at the 250 smaller organizations that represent four of these pages most of those got a decrease between 2/3 and 75% of their taxes last time. We have organizations calling us asking if we made a mistake because they used to be paying with the excise tax that was 3% of gross with only pull tab sales they would have been paying 3% on gross already plus another gaming tax on the adjusted gross so they were paying somewhere over 3% and now they are down to 1% so their taxes went from \$20,000 to \$6,000. The unfortunate thing with this kind of tax structure where it's not progressive but it is incremental is that we had a few organizations that ended up paying a higher tax under this new system than they used too. Every single one of them had higher activity in the last two years than what they did when we were looking at this. The March quarter of 2012 was the highest quarter we ever had with charitable gaming in the state. We are projecting to bring in \$11.6 million this biennium which is a \$5 million decrease in the taxes from last biennium and next year we are projecting to bring in \$10.8 million. The difference between these two numbers is because when you change something as of July 1 we still collect the old tax for one quarter out of the biennium. If you were to change anything this session there will always be a carry-over of one quarter. That's why in the fiscal note you'll see in the one year it is not much of a fiscal impact as it is the next one because of that carry-over.

Representative Kelsh: Are programs for addiction counseling part of your budget and come out of this tax that you appropriated funds for or is that something else?

Keith Lauer: All of our funds go into the general fund. There is a portion of \$510,000 that is paid back to the cities and counties then we get our appropriation through the attorney general's office. The only thing I'm aware of with the compulsive gambling is that there is some money paid by the state lottery that goes directly to programs. There is nothing specifically marked for compulsive gambling.

Chairman Belter: The idea about making this progressive, do you have any figures on what would happen if we would do that?

Keith Lauer: If we make this a progressive tax the negative impact on the general fund would be \$2 million in the 2013-15 biennium and \$2.3 million for 2015-17. All those groups in the 2 ½% tax brackets would get a \$15,000 cut quarterly in their taxes. Those in the 2% range would get a \$7,500 reduction and in the 1 1/2 % would get a \$3,000 and \$2,500 because the 1 ½% is only on the amount above the 1 percent.

Vice Chairman Headland: If the bill stays as it is it would be a \$4.3 million reduction and if we made it progressive we could about cut it in half?

Keith Lauer: That's right. It would be a \$2 million cut in the 2013-15 biennium and \$2.3 million in the 2015-17 biennium.

Chairman Belter: If we go to a progressive could you make us a chart?

Keith Lauer: It goes from 1.84 to 1.46% on average. Before this all started the charitable gaming was paying about 3.14% on gross and that's why we decided to do it on gross because to get the equivalent income on adjusted gross after prizes the tax rate would have to be about 15 percent. For some organizations that don't claim prizes that would be just a killer to pay that much on adjusted gross.

Chairman Belter: What is the average percent for the ones that are now taxed at 2 ½% on a progressive?

Keith Lauer: I haven't figured that out yet. It would be a little higher than that because the majority of their income is at a higher level. The top 30 organizations which are about 10% of the industry is paying about 80% of the taxes in the state.

Representative Zaiser: I just want to make sure we don't refer to this as rich versus poor because they are all nonprofits doing good for the community. It's not like putting money into their own pockets. I support a flat rate because I think they are all doing good.

Keith Lauer: That's true.

Chairman Belter: I would like to see what the average rate is for the other three for a progressive.

Keith Lauer: Sure.

*See attached Progressive 4 Tier Tax Rate handout Mr. Lauer brought to the committee as Chairman Belter requested. See attached testimony #1.

2013 HOUSE STANDING COMMITTEE MINUTES

House Finance and Taxation Committee
Fort Totten Room, State Capitol

SB 2163
March 19, 2013
Job #20170

Conference Committee

Committee Clerk Signature

Mary Bricker

Minutes:

Chairman Belter: This is the bill relating to gaming taxes.

Attached amendments .01001 and testimony #1.

Representative Dockter: Distributed amendments .01001 and testimony #1. Explained the amendments. Ended at 5:20.

Representative Zaiser: Whether it's a big operation or a little operation I feel they should all be taxed the same as they all have value to the community which is why the flat tax was a fair approach.

Vice Chairman Headland: Do you have any idea of the fiscal impact?

Representative Dockter: For this scenario I put together it would decrease by \$2.5 million in the 2013-15 biennium and \$2.8 million for the biennium 2015-17.

Vice Chairman Headland: That would be a decrease in tax revenues received?

Representative Dockter: Yes.

Vice Chairman Headland: From its current level?

Representative Dockter: Without any changes to the tax rates charitable gaming tax will bring in \$10.8 million for the 2013-15 biennium. By doing scenario two that would decrease by \$2.5 million and \$2.8 million for the 2015-17 biennium.

Chairman Belter: For the 2013-15 what is the figure?

Representative Dockter: \$2.5 million then \$2.8 for the 2015-17 biennium. On my spreadsheet it tells you how much organizations are covering it. Anyone that has under \$1 million will be charged at the 1% rate.

Representative Kelsh: On your spreadsheet to the far right how do you arrive at the effective tax rates?

Representative Dockter: It's a progressive rate so the first million will be taxed at 1% then at \$1,000,001 to \$1.5 million they will be taxed at 2% then anything above \$1.5 million will be taxed at 2.5%. You do that blended rate from the different progressive tax rates and that's how I came up with the effective tax rates.

Representative Owens: I noticed you changed the nine and two tenths for the support of the attorney general's office and changing it back to three tenths with the change in revenues now is the three tenths still enough?

Representative Dockter: John Walstad changed it to match this bill.

Representative Froseth: I think that's just a percentage off the top for the attorney general's office.

Representative Owens: They use that money to fund their gaming enforcement. It's always been used to cover their expenses. I just wanted to make sure we were still covering their expenses.

Representative Marie Strinden: I think this is a really fair way to do the taxes. I love the progressive tax rate.

Representative Klein: Made a motion to move the Dockter amendments, .01001.

Representative Marie Strinden: Seconded.

VOICE VOTE: MOTION CARRIED.

Chairman Belter: What are your wishes?

Representative Marie Strinden: Made a motion for a Do Pass as Amended.

Representative Klein: Seconded.

Representative Drovdal: I'm going to resist the Do Pass because when it goes to the conference committee we're going to be voting for the full amount and I think it's too much.

Representative Trottier: This is a tax on gambling. We're lowering the tax on gambling? That's all I'm going to say.

ROLL CALL VOTE: 11 YES 3 NO 0 ABSENT

Representative Dockter will carry this bill.

FISCAL NOTE
Requested by Legislative Council
01/15/2013

Bill/Resolution No.: SB 2163

- 1 A. **State fiscal effect:** *Identify the state fiscal effect and the fiscal effect on agency appropriations compared to funding levels and appropriations anticipated under current law.*

	2011-2013 Biennium		2013-2015 Biennium		2015-2017 Biennium	
	General Fund	Other Funds	General Fund	Other Funds	General Fund	Other Funds
Revenues	\$0	\$0	\$(4,300,000)	\$0	\$(4,900,000)	\$0
Expenditures	\$0	\$0	\$0	\$0	\$0	\$0
Appropriations	\$0	\$0	\$0	\$0	\$0	\$0

- 1 B. **County, city, school district and township fiscal effect:** *Identify the fiscal effect on the appropriate political subdivision.*

	2011-2013 Biennium	2013-2015 Biennium	2015-2017 Biennium
Counties	\$0	\$0	\$0
Cities	\$0	\$0	\$0
School Districts	\$0	\$0	\$0
Townships	\$0	\$0	\$0

- 2 A. **Bill and fiscal impact summary:** *Provide a brief summary of the measure, including description of the provisions having fiscal impact (limited to 300 characters).*

This bill reduces the gaming tax structure from a 4-tiered tax system to 1% of gaming gross proceeds. It also increases the percentage of gaming tax revenues deposited in the gaming tax allocation fund from 6% to 9.2%.

- B. **Fiscal impact sections:** *Identify and provide a brief description of the sections of the measure which have fiscal impact. Include any assumptions and comments relevant to the analysis.*

Section 1 of the bill changes the gaming tax structure from a 4-tiered tax to 1 tax rate. Currently the tax rates are: 1. 1% on gaming gross proceeds of \$500,000 or less. 2. 1-1/2% on gaming gross proceeds from \$500,001 to \$1 million. 3. 2% on gaming gross proceeds from \$1,000,001 to \$1.5 million. 4. 2-1/2% on gaming gross proceeds above \$1.5 million. The bill increases the percentage of gaming tax revenues deposited in the gaming tax allocation fund from 6% to 9.2%, which will maintain the \$510,000 amount currently paid to cities and counties for gaming enforcement at the lower gaming tax rate.

3. **State fiscal effect detail:** *For information shown under state fiscal effect in 1A, please:*

- A. **Revenues:** *Explain the revenue amounts. Provide detail, when appropriate, for each revenue type and fund affected and any amounts included in the executive budget.*

The 2013-15 biennium gaming taxes deposited in the general fund would be reduced from \$10.8 million to \$6.5 million, a \$4.3 million reduction. The 2015-17 biennium gaming taxes deposited in the general fund would be reduced by \$4.9 million. The additional \$600,000 reduction between the 2 biennia results from receiving 1 quarter of the 2011-13 biennium revenues, at current rates, in the 2013-15 biennium. The increase from 6% to 9.2% for the cities and counties gaming tax payback is to keep the amount these entities receive the same amount received currently, which is \$510,000.

- B. **Expenditures:** *Explain the expenditure amounts. Provide detail, when appropriate, for each agency, line item, and fund affected and the number of FTE positions affected.*

N/A

- C. **Appropriations:** *Explain the appropriation amounts. Provide detail, when appropriate, for each agency and fund affected. Explain the relationship between the amounts shown for expenditures and appropriations. Indicate whether the appropriation is also included in the executive budget or relates to a continuing appropriation.*

N/A

Name: Kathy Roll

Agency: Office of Attorney General

Telephone: 701-328-3622

Date Prepared: 01/21/2013

VK
3/19/13

PROPOSED AMENDMENTS TO SENATE BILL NO. 2163

- Page 1, line 10, overstrike "The tax rate for" and insert immediately thereafter "For"
 - Page 1, line 10, remove the overstrike over "a licensed"
 - Page 1, remove the overstrike over line 11
 - Page 1, line 12, remove the overstrike over "a. ~~Not exceeding~~"
 - Page 1, line 13, remove the overstrike over "~~one million dollars~~" and insert immediately thereafter "the tax"
 - Page 1, line 13, remove the overstrike over "is"
 - Page 1, line 14, remove the overstrike over "one"
 - Page 1, line 14, remove the overstrike over "~~percent of gross proceeds.~~"
 - Page 1, line 15, after "e." insert "b."
 - Page 1, line 15, remove the overstrike over "~~Exceeding one million dollars but not exceeding one million five hundred~~"
 - Page 1, line 16, remove the overstrike over "~~thousand dollars~~"
 - Page 1, line 16, after "percent" insert "the tax is ten thousand dollars plus two percent"
 - Page 1, line 16, remove the overstrike over "~~of gross proceeds~~" and insert immediately thereafter "exceeding one million dollars"
 - Page 1, line 16, remove the overstrike over the overstruck period
 - Page 1, line 17, after "d." insert "c."
 - Page 1, line 17, remove the overstrike over "~~Exceeding one million five hundred thousand dollars~~"
 - Page 1, line 17, replace "is one" with "the tax is twenty thousand dollars plus two and one-half"
 - Page 1, line 18, after "proceeds" insert "exceeding one million five hundred thousand dollars"
 - Page 1, line 23, remove the overstrike over "six"
 - Page 1, line 23, replace "nine and two-tenths" with "and three-tenths"
- Re-number accordingly

Date: 3-19-13
 Roll Call Vote #: 1

**2013 HOUSE STANDING COMMITTEE
 ROLL CALL VOTES
 BILL/RESOLUTION NO. 2163**

House Finance and Taxation Committee

Check here for Conference Committee

Legislative Council Amendment Number _____

Action Taken: Do Pass Do Not Pass Amended Adopt Amendment
 Rerefer to Appropriations Reconsider

Motion Made By Rep. Klein Seconded By Rep. Strinden

Representatives	Yes	No	Representatives	Yes	No
Chairman Wesley Belter			Rep. Scot Kelsh		
Vice Chairman Craig Headland			Rep. Steve Zaiser		
Rep. Matthew Klein			Rep. Jessica Haak		
Rep. David Drovdal			Rep. Marie Strinden		
Rep. Glen Froseth					
Rep. Mark Owens					
Rep. Patrick Hatlestad					
Rep. Wayne Trottier					
Rep. Jason Dockter					
Rep. Jim Schmidt					

VOICE MOTION
 VOTE - CARRIES

Total (Yes) _____ No _____

Absent _____

Floor Assignment _____

If the vote is on an amendment, briefly indicate intent:

.01001 Dockter amend

Date: 3-19-13
 Roll Call Vote #: 2

**2013 HOUSE STANDING COMMITTEE
 ROLL CALL VOTES
 BILL/RESOLUTION NO. 2163**

House Finance and Taxation Committee

Check here for Conference Committee

Legislative Council Amendment Number _____

Action Taken: Do Pass Do Not Pass Amended Adopt Amendment
 Rerefer to Appropriations Reconsider

Motion Made By Rep. Strinden Seconded By Rep. Klein

Representatives	Yes	No	Representatives	Yes	No
Chairman Wesley Belter	✓		Rep. Scot Kelsh	✓	
Vice Chairman Craig Headland	✓		Rep. Steve Zaiser		✓
Rep. Matthew Klein	✓		Rep. Jessica Haak	✓	
Rep. David Drovdal		✓	Rep. Marie Strinden	✓	
Rep. Glen Froseth	✓				
Rep. Mark Owens	✓				
Rep. Patrick Hatlestad	✓				
Rep. Wayne Trottier		✓			
Rep. Jason Dockter	✓				
Rep. Jim Schmidt	✓				

Total (Yes) 11 No 3

Absent 0

Floor Assignment Rep. Dockter

If the vote is on an amendment, briefly indicate intent:

REPORT OF STANDING COMMITTEE

SB 2163: Finance and Taxation Committee (Rep. Belter, Chairman) recommends **AMENDMENTS AS FOLLOWS** and when so amended, recommends **DO PASS** (11 YEAS, 3 NAYS, 0 ABSENT AND NOT VOTING). SB 2163 was placed on the Sixth order on the calendar.

Page 1, line 10, overstrike "The tax rate for" and insert immediately thereafter "For"

Page 1, line 10, remove the overstrike over "~~a licensed~~"

Page 1, remove the overstrike over line 11

Page 1, line 12, remove the overstrike over "~~a. Not exceeding~~"

Page 1, line 13, remove the overstrike over "~~one million dollars~~" and insert immediately thereafter "the tax"

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Page 1, line 17, replace "is one" with "the tax is twenty thousand dollars plus two and one-half"

Page 1, line 18, after "proceeds" insert "exceeding one million five hundred thousand dollars"

Page 1, line 23, remove the overstrike over "~~six~~"

Page 1, line 23, replace "nine and two-tenths" with "and three-tenths"

Renumber accordingly

2013 CONFERENCE COMMITTEE

SB 2163

2013 SENATE STANDING COMMITTEE MINUTES

Senate Finance and Taxation Committee
Lewis and Clark Room, State Capitol

SB 2163
4/10/2013
Job Number 21091

Conference Committee

Committee Clerk Signature



Explanation or reason for introduction of bill/resolution:

A BILL for an Act to amend and reenact section 53-06.1-12 of the North Dakota Century Code, relating to gaming taxes.

Minutes:

Conference Committee

Present: Senator Oehlke, Senator Burckhard, Senator Triplett
Representative Froseth, Representative Dockter, Representative Haak

Senator Oehlke opened the conference committee on SB 2163.

Senator Oehlke - I believe our effort was basically reduce the overall tax on gaming and the reason for that is because all these nonprofits basically give as much of their money back to the community and provide a lot of the service that a lot of times state dollars would have to pay out anyway. Given the states condition we didn't necessarily feel it was a problem to do that.

Representative Froseth - Our committee refused to concur to the amendment. I think the feeling was that it's quiet a substantial loss to the general fund. You have the 1% flat tax on all proceeds no matter how much gaming tax they take in. Your fiscal note shows \$4.3 million in the 2013-15 biennium and \$4.9 million in the 2015-17 biennium. The way we sent it over it was \$2.5 million and \$2.8 million. I think the general feeling was that it was probably a pretty good hit to the general fund that we want to talk about.

Senator Oehlke - So mainly it's a general fund issue, not anything else.

Representative Froseth - That's what my opinion was of it.

Representative Dockter - When I came up with this I looked at the plan, I talked to Mr. Walstad and this came about because cystic fibrosis was one of the organizations that testified at our committee and their concern was, I think they have proceeds like \$1.2 million and under the current system it's not a progressive, so they were over the \$1 million threshold so they were getting charged 1.5% on the whole \$1.2 million. With my amendments up to \$1 million your charged at 1% and then at \$1,000,001.00 - \$1.5 million then is at 2% and then over, so we did a progressive tax system like you do for income tax

because the current code it's just whatever your number is and whatever bracket you fall in you pay on the highest amount. We are trying to get a system that captures more people that will be at the 1% and it did by doing it progressive and the organizations that generate more revenue would pay a little bit but not the 2.5% on the whole amount, just the bracket part. We did it to keep the fiscal note down but also make it fair.

Discussion followed on the progressive concept.

Senator Triplett - I'm having a hard time thinking why the progressive tax makes any sense on this situation. All of these groups, they exist for a charitable purpose and many of them are doing good work that government would otherwise be obliged to do if they weren't around. Having them pay some small amount of taxes just to represent whatever it is that taxes represent is fine I think but I'm trying to figure out what the tax policy reason behind a progressive tax structure would be.

Representative Froseth - The reason I guess would be that the bracketing now is \$500,000 so if you go over \$500,000 you pay 2% on everything. With the progressive system you still only pay 1% on that first \$500,000.

Senator Oehlke - I think Senator Triplett's point is that $\frac{3}{4}$ of a percent or whatever that amounts to translates to in some cases several thousands of dollars.

Senator Triplett - Maybe we just have a different theory of government. Let's just take the youth as an example. I think any kind of a program that engages young people in an active way and encourages team work and collaboration and respect and uses up all of the energy that kids have keeps a few of them from going astray. You're not ever going to be able to predict which one it was that might have wandered the streets and become a drug dealer if they didn't have hockey to go to but there is one out there somewhere. I think that money spent on prevention is one of the best things that government can spend money on. When I was a county commissioner in Grand Forks County we decided, it was my idea and the rest of the guys went along with me, we started spending \$10,000-\$15,000 of taxpayer dollars to support the summer performing arts group in Grand Forks and our reason for doing it was because there is not an awful lot of things for kids to do in the summer in Grand Forks and we had a lot of problems with juvenile delinquency and that program was growing fast and they have like 1,000 or 1,400 kids engaged and they spend and when they get involved in that summer performing arts program a lot of them spend all day every day for like 6 weeks of the summer hanging out at the high schools working on putting together plays and skits and things and maybe government wouldn't spend money that way, but the fact that somebody is willing to spend it and put an enormous amount of energy in to making those youth programs work means that we don't have spend money on juvenile court, or detention facilities, or states attorney's prosecuting kids for doing bad things and we end up more kids who grow up with a positive attitude and a productive attitude toward society. While you may be right that we wouldn't actually go out and spend money on Minot hockey, I'm glad somebody is willing to put that into it. (17:17)

Representative Froseth - I understand that but on the other hand too there is a cost to the state for operating this gaming commission. We would probably like to take a look at an

amendment that would probably reduce the brackets to only 2% instead of 3% and see what the fiscal note would be and maybe we could come to some agreement.

Conference committee adjourned

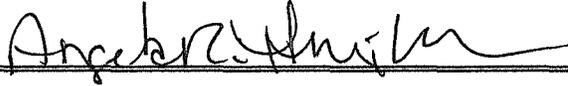
2013 SENATE STANDING COMMITTEE MINUTES

Senate Finance and Taxation Committee Lewis and Clark Room, State Capitol

SB 2163
4/16/2013
Job Number 21169

Conference Committee

Committee Clerk Signature



Explanation or reason for introduction of bill/resolution:

A BILL for an Act to amend and reenact section 53-06.1-12 of the North Dakota Century Code, relating to gaming taxes.

Minutes:

Conference Committee

Present: Senator Oehlke, Senator Burckhard, Senator Triplett
Representative Froseth, Representative Dockter, Representative Haak

Senator Oehlke opened the conference committee on SB 2163.

Senator Oehlke - You mentioned you were going to prepare an amendment, did you do that?

Representative Dockter - I have some more figures. It's whatever you want to do Mr. Chairman.

Representative Froseth - My biggest concern about this is that this tax at one time was 20%. It was 10% for a long time and it's been reduced almost every session since. It's down now to where I would think it's a fair tax on the gaming industry and it returns a nice amount of money to the charitable organizations that participate. I feel the House version is fair. The charities I have spoken to are happy with it. (7:27)

Senator Triplett - You mentioned that in some years back it was as high as 20% or something. I wasn't here in the legislature then but the history that I think I have absorbed in the time that I have been here is that the tax on this was set probably artificially high at a time when the state was very desperate and was scratching the chicken feed for every dollar because there simply wasn't enough money in the state. I don't think that, from a strict matter of tax policy you could ever justify a tax that high on it so I think that is an artificial place to start looking from. Just thinking about it from the point of tax policy in a place where we are not really dependent as a state on this dollar amount would be to consider as an absolute minimum the amount that it costs the Attorney General to do enforcement of the gaming provisions. (8:50)

Representative Froseth - Do you have any numbers on what it does cost the Attorney General's office to administer this program?

Senator Triplett - We can find that number out.

Conversation followed on tier scenarios.

Senator Triplett - I found the number, gaming division operating costs per biennium \$2.5 million.

Representative Froseth - I would like to make a motion that the Senate recede from their amendments and we approve the House version of SB 2163.

Senator Triplett - I will second only for discussion, I won't vote for it, but I'll second it. I would be willing to find some compromise position between the Senate and the House position but I'm not willing to support the House position as it is.

Representative Froseth - I think the House was a good compromise with the fiscal note that is not a big hit to the general fund and still it gives the charities a nice bump in their proceeds that they can distribute to the charities.

Roll Call Vote 3-3-0 (motion failed)

Representative Dockter - I have a proposal similar to yours going up to the 1%, then 1.5% and then after 1.5%, 2.5%. (19:28)

Senator Oehlke - Is that a motion?

Representative Dockter - I'll make that motion.

Senator Oehlke - The motion would be that it would be 1% up to the \$1.5 million and then 2.5% after that.

Seconded by **Representative Froseth**.

Senator Triplett - Can you explain or justify why you think that a non-flat tax, what is the argument for having a higher percentage rate at the higher level of income?

Representative Dockter - Basically it comes down to how much of a fiscal impact it has back to the general fund because we have a lot of programs out there and the proposal that we have it would come in at \$3 million and our proposal that we had before was \$2.5 million.

Senator Burckhard - To be clear, yours would be \$3.4 million and the Representatives would be \$3 million?

Senator Triplett - I think what I heard you saying is that the only particular justification for the tiered or progressive tax is just in terms of how you would impact the general fund and

so I'm wondering if you would consider an amendment that would provide the same fiscal impact but get to the idea that came from the Senate side that a flat tax is more fair in these circumstances. I'm fully in favor of progressive taxes when we are talking about individual income tax or something like. (24:33)

Representative Dockter - By our proposal we are only talking everyone will be under a flat tax except for 12 organizations. Again, the difference is in flat we have this fiscal impact that it has on the general fund and so that is why we have the \$400,000 difference.

Senator Triplett - Could someone run the numbers for us in what it would take to get to the half way between the fiscal impact that our 2 committees are talking about but to do it as a flat tax?

Representative Dockter - I can get that information.

Senator Oehlke - We have a motion and a second which would go to 1% all the way up and then 2.5% after \$1.5 million.

Roll Call Vote 3-3-0 (motion failed)

Committee adjourned.

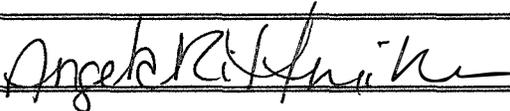
2013 SENATE STANDING COMMITTEE MINUTES

Senate Finance and Taxation Committee Lewis and Clark Room, State Capitol

SB 2163
4/17/2013
Job Number 21192

Conference Committee

Committee Clerk Signature



Explanation or reason for introduction of bill/resolution:

A BILL for an Act to amend and reenact section 53-06.1-12 of the North Dakota Century Code, relating to gaming taxes.

Minutes:

Conference Committee

Present: Senator Oehlke, Senator Burckhard, Senator Triplett
Representative Froseth, Representative Dockter, Representative Haak

Senator Oehlke opened the conference committee on SB 2163.

Representative Dockter - This proposal would bring it down to 2 tiers up to the million it would be at 1% and anything over a million would be 2%. With the progressive system even if you take the very top organization their effective rate under this system would be 1.82% because of the progressive system. (1:44)

Senator Burckhard - What is the fiscal note on this? We were differing between \$3.4 million and \$3 million.

Representative Dockter - This one is \$2.9 million.

Senator Oehlke - This amendment .01002 I guess for discussion purposes I would move that amendment.

Seconded by **Senator Burckhard**.

Senator Oehlke - This does the scenario that we have talked about a couple times, it takes the 1% all the way up to \$1.5 million and then goes to 2% after that. (6:48)

Representative Dockter - We both want to give tax breaks but at what fiscal impact to the general fund.

Roll Call Vote (Senators 3-0-0) (Representatives 1-2-0)

Representative Dockter - This would be a fiscal impact of \$3.2 million and it's on the same lines as yours the only difference is it would be 1% up to the \$1.5 million and then after that 2.25%. I'll make a motion.

Seconded by **Representative Froseth**.

Roll Call Vote (Senators 2-1-0) (Representatives 3-0-0)

Committee recessed until the amendments are drawn up.

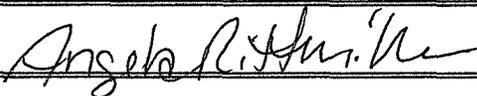
2013 SENATE STANDING COMMITTEE MINUTES

Senate Finance and Taxation Committee Lewis and Clark Room, State Capitol

SB 2163
4/17/2013
Job Number 21207

Conference Committee

Committee Clerk Signature



Explanation or reason for introduction of bill/resolution:

A BILL for an Act to amend and reenact section 53-06.1-12 of the North Dakota Century Code, relating to gaming taxes.

Minutes:

Conference Committee

Senator Oehlke, Senator Triplett
Representative Froseth, Representative Dockter, Representative Haak

Senator Oehlke reopened the conference committee on SB 2163.

Senator Oehlke - What we've got here now takes that 1% up to the \$1.5 million and then goes to 2.25% after that.

Representative Froseth - The fiscal note would be \$3 million for the first biennium and \$3.5 million loss in the second biennium.

Senator Triplett - So even though the fiscal note goes up in terms of the amount the revenue we are giving up, the income to the general fund is likely also to go up.

Representative Dockter - I will make a motion that the House recede from its amendments and amend as follows with number 13.0174.01003.

Seconded by **Senator Triplett**.

Roll Call Vote (Senators 2-0-1) (Representatives 3-0-0)

Committee adjourned.

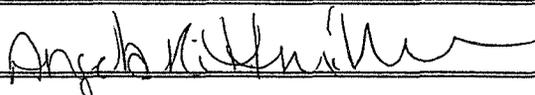
2013 SENATE STANDING COMMITTEE MINUTES

Senate Finance and Taxation Committee
Lewis and Clark Room, State Capitol

SB2163
4/19/2013
Job #21304

Conference Committee

Committee Clerk Signature



A BILL for an Act to amend and reenact section 53-06.1-12 of the North Dakota Century Code, relating to gaming taxes.

Minutes:

Conference Committee

Present: Senator Oehlke, Senator Burckhard, Senator Triplett
Representative Froseth, Representative Dockter, Representative Haak

Senator Oehlke explains why and what the amendment changes are. **(1)** The real change being on page 1, line 13 and page 1, line 23. The committee does a verbal vote to accept the amendment.

Senator Triplett motions to accept the amendment.

Senator Burckhard seconded.

Verbal vote - all yes

Motion passes

Representative Froseth moves a House recede from House amendments and amend as follows, 13.0174.01004.

Senator Triplett seconded.

Vote - 6 yes, 0 no

Motion passes

Conference committee adjourned.

FISCAL NOTE
Requested by Legislative Council
04/19/2013

Amendment to: SB 2163

- 1 A. **State fiscal effect:** *Identify the state fiscal effect and the fiscal effect on agency appropriations compared to funding levels and appropriations anticipated under current law.*

	2011-2013 Biennium		2013-2015 Biennium		2015-2017 Biennium	
	General Fund	Other Funds	General Fund	Other Funds	General Fund	Other Funds
Revenues	\$0	\$0	\$(3,000,000)	\$0	\$(3,400,000)	\$0
Expenditures	\$0	\$0	\$0	\$0	\$0	\$0
Appropriations	\$0	\$0	\$0	\$0	\$0	\$0

- 1 B. **County, city, school district and township fiscal effect:** *Identify the fiscal effect on the appropriate political subdivision.*

	2011-2013 Biennium	2013-2015 Biennium	2015-2017 Biennium
Counties	\$0	\$0	\$0
Cities	\$0	\$0	\$0
School Districts	\$0	\$0	\$0
Townships	\$0	\$0	\$0

- 2 A. **Bill and fiscal impact summary:** *Provide a brief summary of the measure, including description of the provisions having fiscal impact (limited to 300 characters).*

As amended this bill decreases the gaming tax to 1% on the first \$1,500,000 of gross proceeds and \$15,000 plus 2.25% of gross proceeds for organizations that exceed \$1,500,000.

- B. **Fiscal impact sections:** *Identify and provide a brief description of the sections of the measure which have fiscal impact. Include any assumptions and comments relevant to the analysis.*

Section 1 of the bill changes the gaming tax rates. 1.This amendment reduces the number of gaming tax rates from 3 to 2. The proposed rates are 1% on the first \$1,500,000 in gross proceeds and \$15,000 and 2.25% tax rate on organization gross proceeds exceeding \$1,500,000. 2.The bill increases the percentage of gaming tax revenues deposited in the gaming tax allocation fund from 6% to 7%, which will maintain the \$510,000 amount currently paid to cities and counties for gaming enforcement.

3. **State fiscal effect detail:** *For information shown under state fiscal effect in 1A, please:*

- A. **Revenues:** *Explain the revenue amounts. Provide detail, when appropriate, for each revenue type and fund affected and any amounts included in the executive budget.*

The 2013-15 biennium gaming taxes deposited in the general fund would be reduced from \$10.8 million to \$7.8 million, a \$3 million reduction. The 2015-17 biennium gaming taxes deposited in the general fund would be reduced from \$10.8 million to \$7.4 million, a \$3.4 million reduction. The reason for the difference is gaming taxes from the eight quarter for the 2011-13 biennium will be received during the 2013-15 biennium and 7 quarters at the new gaming tax rates will be collected also. During the 2015-17 biennium the new two-tiered gaming tax rates will be in effect for all 8 quarters of the biennium. The increase from 6% to 7% for the cities and counties gaming tax payback is to keep the amount these entities receive the same amount received currently, which is \$510,000.

- B. **Expenditures:** *Explain the expenditure amounts. Provide detail, when appropriate, for each agency, line item, and fund affected and the number of FTE positions affected.*

N/A

- C. **Appropriations:** *Explain the appropriation amounts. Provide detail, when appropriate, for each agency and fund affected. Explain the relationship between the amounts shown for expenditures and appropriations. Indicate whether the appropriation is also included in the executive budget or relates to a continuing appropriation.*

N/A

Name: Kathy Roll

Agency: Office of Attorney General

Telephone: 701-328-3622

Date Prepared: 04/19/2013

FISCAL NOTE
Requested by Legislative Council
03/21/2013

Amendment to: SB 2163

- 1 A. **State fiscal effect:** *Identify the state fiscal effect and the fiscal effect on agency appropriations compared to funding levels and appropriations anticipated under current law.*

	2011-2013 Biennium		2013-2015 Biennium		2015-2017 Biennium	
	General Fund	Other Funds	General Fund	Other Funds	General Fund	Other Funds
Revenues	\$0	\$0	\$(2,500,000)	\$0	\$(2,800,000)	\$0
Expenditures	\$0	\$0	\$0	\$0	\$0	\$0
Appropriations	\$0	\$0	\$0	\$0	\$0	\$0

- 1 B. **County, city, school district and township fiscal effect:** *Identify the fiscal effect on the appropriate political subdivision.*

	2011-2013 Biennium	2013-2015 Biennium	2015-2017 Biennium
Counties	\$0	\$0	\$0
Cities	\$0	\$0	\$0
School Districts	\$0	\$0	\$0
Townships	\$0	\$0	\$0

- 2 A. **Bill and fiscal impact summary:** *Provide a brief summary of the measure, including description of the provisions having fiscal impact (limited to 300 characters).*

This bill reduces the gaming tax structure based on gaming gross proceeds. It also increases the percentage of gaming tax revenues deposited in the gaming tax allocation fund from 6% to 6.3%.

- B. **Fiscal impact sections:** *Identify and provide a brief description of the sections of the measure which have fiscal impact. Include any assumptions and comments relevant to the analysis.*

Section 1 of the bill changes the gaming tax rates. The current and proposed tax rates are: 1. 1% on gaming gross proceeds of \$500,000 or less versus up to \$1 million, 1% tax. 2. 1-1/2% on gaming gross proceeds from \$500,001 to \$1 million - this tax rate is eliminated. 3. 2% on gaming gross proceeds from \$1,000,001 to \$1.5 million versus \$1,500,001 and above, \$10,000 plus 2% tax. 4. 2-1/2% on gaming gross proceeds exceeding \$1.5 million - \$20,000 plus 2.5% tax. The bill increases the percentage of gaming tax revenues deposited in the gaming tax allocation fund from 6% to 6.3%, which will maintain the \$510,000 amount currently paid to cities and counties for gaming enforcement at the lower gaming tax rate.

3. **State fiscal effect detail:** *For information shown under state fiscal effect in 1A, please:*

- A. **Revenues:** *Explain the revenue amounts. Provide detail, when appropriate, for each revenue type and fund affected and any amounts included in the executive budget.*

The 2013-15 biennium gaming taxes deposited in the general fund would be reduced from \$10.8 million to \$8.3 million, a \$2.5 million reduction. The 2015-17 biennium gaming taxes deposited in the general fund would be reduced from \$10.8 million to \$8 million, a \$2.8 million reduction. The additional \$300,000 reduction between the 2 biennia results from receiving 1 quarter of the 2011-13 biennium revenues, at current rates, in the 2013-15 biennium. The increase from 6% to 6.3% for the cities and counties gaming tax payback is to keep the amount these entities receive the same amount received currently, which is \$510,000.

- B. **Expenditures:** *Explain the expenditure amounts. Provide detail, when appropriate, for each agency, line item, and fund affected and the number of FTE positions affected.*

N/A

- C. **Appropriations:** *Explain the appropriation amounts. Provide detail, when appropriate, for each agency and fund affected. Explain the relationship between the amounts shown for expenditures and appropriations. Indicate whether the appropriation is also included in the executive budget or relates to a continuing appropriation.*

N/A

Name: Kathy Roll

Agency: Office of Attorney General

Telephone: 701-328-3622

Date Prepared: 03/22/2013

FISCAL NOTE
Requested by Legislative Council
01/15/2013

Bill/Resolution No.: SB 2163

- 1 A. **State fiscal effect:** *Identify the state fiscal effect and the fiscal effect on agency appropriations compared to funding levels and appropriations anticipated under current law.*

	2011-2013 Biennium		2013-2015 Biennium		2015-2017 Biennium	
	General Fund	Other Funds	General Fund	Other Funds	General Fund	Other Funds
Revenues	\$0	\$0	\$(4,300,000)	\$0	\$(4,900,000)	\$0
Expenditures	\$0	\$0	\$0	\$0	\$0	\$0
Appropriations	\$0	\$0	\$0	\$0	\$0	\$0

- 1 B. **County, city, school district and township fiscal effect:** *Identify the fiscal effect on the appropriate political subdivision.*

	2011-2013 Biennium	2013-2015 Biennium	2015-2017 Biennium
Counties	\$0	\$0	\$0
Cities	\$0	\$0	\$0
School Districts	\$0	\$0	\$0
Townships	\$0	\$0	\$0

- 2 A. **Bill and fiscal impact summary:** *Provide a brief summary of the measure, including description of the provisions having fiscal impact (limited to 300 characters).*

This bill reduces the gaming tax structure from a 4-tiered tax system to 1% of gaming gross proceeds. It also increases the percentage of gaming tax revenues deposited in the gaming tax allocation fund from 6% to 9.2%.

- B. **Fiscal impact sections:** *Identify and provide a brief description of the sections of the measure which have fiscal impact. Include any assumptions and comments relevant to the analysis.*

Section 1 of the bill changes the gaming tax structure from a 4-tiered tax to 1 tax rate. Currently the tax rates are: 1. 1% on gaming gross proceeds of \$500,000 or less. 2. 1-1/2% on gaming gross proceeds from \$500,001 to \$1 million. 3. 2% on gaming gross proceeds from \$1,000,001 to \$1.5 million. 4. 2-1/2% on gaming gross proceeds above \$1.5 million. The bill increases the percentage of gaming tax revenues deposited in the gaming tax allocation fund from 6% to 9.2%, which will maintain the \$510,000 amount currently paid to cities and counties for gaming enforcement at the lower gaming tax rate.

3. **State fiscal effect detail:** *For information shown under state fiscal effect in 1A, please:*

- A. **Revenues:** *Explain the revenue amounts. Provide detail, when appropriate, for each revenue type and fund affected and any amounts included in the executive budget.*

The 2013-15 biennium gaming taxes deposited in the general fund would be reduced from \$10.8 million to \$6.5 million, a \$4.3 million reduction. The 2015-17 biennium gaming taxes deposited in the general fund would be reduced by \$4.9 million. The additional \$600,000 reduction between the 2 biennia results from receiving 1 quarter of the 2011-13 biennium revenues, at current rates, in the 2013-15 biennium. The increase from 6% to 9.2% for the cities and counties gaming tax payback is to keep the amount these entities receive the same amount received currently, which is \$510,000.

- B. **Expenditures:** *Explain the expenditure amounts. Provide detail, when appropriate, for each agency, line item, and fund affected and the number of FTE positions affected.*

N/A

- C. **Appropriations:** *Explain the appropriation amounts. Provide detail, when appropriate, for each agency and fund affected. Explain the relationship between the amounts shown for expenditures and appropriations. Indicate whether the appropriation is also included in the executive budget or relates to a continuing appropriation.*

N/A

Name: Kathy Roll

Agency: Office of Attorney General

Telephone: 701-328-3622

Date Prepared: 01/21/2013

JD
4-17-13

PROPOSED AMENDMENTS TO SENATE BILL NO. 2163

That the House recede from its amendments as printed on page 917 of the Senate Journal and page 1008 of the House Journal and that Senate Bill No. 2163 be amended as follows:

Page 1, line 10, overstrike "The tax rate"

Page 1, line 10, after "~~for~~" insert "For"

Page 1, line 10, remove the overstrike over "~~a licensed~~"

Page 1, remove the overstrike over line 11

Page 1, line 12, remove the overstrike over "~~a. Not exceeding~~"

Page 1, line 13, remove the overstrike over "~~one million~~" and insert immediately thereafter "five hundred thousand"

Page 1, line 13, remove the overstrike over the second "~~dollars~~" and insert immediately thereafter "the tax"

Page 1, line 13, remove the overstrike over "is"

Page 1, remove the overstrike over line 14

Page 1, line 15, after "~~e.~~" insert "b."

Page 1, line 15, remove the overstrike over "~~Exceeding one million~~" and insert immediately thereafter "five hundred thousand"

Page 1, line 15, remove the overstrike over "~~dollars~~"

Page 1, line 15, after "~~hundred~~" insert "the tax is fifteen"

Page 1, line 16, remove the overstrike over "~~thousand dollars~~"

Page 1, line 16, after "is" insert "plus"

Page 1, line 16, remove the overstrike over "~~two~~" and insert immediately thereafter "and twenty-five hundredths"

Page 1, line 16, remove the overstrike over "~~percent of gross proceeds~~" and insert immediately thereafter "exceeding one million five hundred thousand dollars"

Page 1, line 16, remove the overstrike over the overstruck period

Page 1, line 17, remove "is one"

Page 1, overstrike line 18

Page 1, line 23, replace "nine and two-tenths" with "seven"

Renumber accordingly

April 18, 2013

4/19/13
TLO

PROPOSED AMENDMENTS TO SENATE BILL NO. 2163

That the House recede from its amendments as printed on page 917 of the Senate Journal and page 1008 of the House Journal and that Senate Bill No. 2163 be amended as follows:

Page 1, line 10, overstrike "The tax rate"

Page 1, line 10, after "fer" insert "For"

Page 1, line 10, remove the overstrike over "a licensed"

Page 1, remove the overstrike over line 11

Page 1, line 12, remove the overstrike over "a. ~~Not exceeding~~"

Page 1, line 13, remove the overstrike over "~~one million~~" and insert immediately thereafter "five hundred thousand"

Page 1, line 13, remove the overstrike over the second "~~dollars~~" and insert immediately thereafter "the tax"

Page 1, line 13, remove the overstrike over "is"

Page 1, line 14, remove the overstrike over "~~one~~"

Page 1, line 14, remove the overstrike over "~~percent of gross proceeds~~"

Page 1, line 15, after "e." insert "b."

Page 1, line 15, remove the overstrike over "~~Exceeding one million~~" and insert immediately thereafter "five hundred thousand"

Page 1, line 15, remove the overstrike over "~~dollars~~"

Page 1, line 15, after "hundred" insert "the tax is fifteen"

Page 1, line 16, remove the overstrike over "~~thousand dollars~~"

Page 1, line 16, after "is" insert "plus"

Page 1, line 16, remove the overstrike over "~~two~~" and insert immediately thereafter "and twenty-five hundredths"

Page 1, line 16, remove the overstrike over "~~percent of gross proceeds~~" and insert immediately thereafter "exceeding one million five hundred thousand dollars"

Page 1, line 16, remove the overstrike over the overstruck period

Page 1, line 17, remove "is one"

Page 1, overstrike line 18

Page 1, line 23, replace "nine and two-tenths" with "seven"

Renumber accordingly

Date 4-16-13

Roll Call Vote # 1

**2013 SENATE CONFERENCE COMMITTEE
ROLL CALL VOTES**

BILL/RESOLUTION NO. _____ SB 2163 _____ as (re) engrossed

Senate _____ Finance & Taxation _____ Committee

- Action Taken**
- SENATE accede to House Amendments
 - SENATE accede to House Amendments and further amend
 - HOUSE recede from House amendments
 - HOUSE recede from House amendments and amend as follows
 - Unable to agree**, recommends that the committee be discharged and a new committee be appointed

Motion Made by: Representative Froseth Seconded by: Senator Triplett

Senators	<u>4/10/13</u>	<u>4/16</u>	Yes	No	Representatives	<u>4/10/13</u>	<u>4/16</u>	Yes	No
Senator Oehlke	✓	✓		✓	Representative Froseth	✓	✓	✓	
Senator Burckhard	✓	✓		✓	Representative Dockter	✓	✓	✓	
Senator Triplett	✓	✓		✓	Representative Haak	✓	✓	✓	
Total Senate Vote			<u>0</u>	<u>3</u>	Total Rep. Vote			<u>3</u>	<u>0</u>

Vote Count Yes: 3 No: 3 Absent: 0

Senate Carrier _____ House Carrier _____

LC Number _____ of amendment

LC Number _____ of engrossment

motion failed

Date 4-16-13

Roll Call Vote # 7

2013 SENATE CONFERENCE COMMITTEE
ROLL CALL VOTES

BILL/RESOLUTION NO. _____ SB 2163 _____ as (re) engrossed

Senate _____ Finance & Taxation _____ Committee

- Action Taken
- SENATE accede to House Amendments
 - SENATE accede to House Amendments and further amend
 - HOUSE recede from House amendments
 - HOUSE recede from House amendments and amend as follows
1% up to \$1.5 million then 2.5% after that
 - Unable to agree, recommends that the committee be discharged and a new committee be appointed

Motion Made by: Representative Deckter Seconded by: Representative Froseth

Senators	$\frac{4}{10}$	$\frac{4}{6}$	$\frac{4}{7}$	Yes	No	Representatives	$\frac{4}{10}$	$\frac{4}{6}$	Yes	No
Senator Oehlke	✓	✓			✓	Representative Froseth	✓	✓	✓	
Senator Burckhard	✓	✓			✓	Representative Deckter	✓	✓	✓	
Senator Triplett	✓	✓			✓	Representative Haak	✓	✓	✓	
Total Senate Vote				0	3	Total Rep. Vote			3	0

Vote Count Yes: 3 No: 3 Absent: 0

Senate Carrier _____ House Carrier _____

LC Number _____ of amendment

LC Number _____ of engrossment

Motion Failed

Date 4-17-13

Roll Call Vote # 3

**2013 SENATE CONFERENCE COMMITTEE
ROLL CALL VOTES**

BILL/RESOLUTION NO. _____ SB 2163 _____ as (re) engrossed

Senate _____ Finance & Taxation _____ Committee

- Action Taken**
- SENATE accede to House Amendments
 - SENATE accede to House Amendments and further amend
 - HOUSE recede from House amendments
 - HOUSE recede from House amendments and amend as follows

Unable to agree, recommends that the committee be discharged and a new committee be appointed

Motion Made by: Senator Oehlke Seconded by: Senator Burckhard

Senators		$\frac{4}{4}$	Yes	No	Representatives		$\frac{4}{4}$	Yes	No
Senator Oehlke			✓	✓	Representative Froseth			✓	✓
Senator Burckhard			✓	✓	Representative Dockter			✓	✓
Senator Triplett			✓	✓	Representative Haak			✓	✓
Total Senate Vote			3	0	Total Rep. Vote			1	2

Vote Count Yes: 4 No: 2 Absent: 0

Senate Carrier _____ House Carrier _____

LC Number 13.0174 . 01002 of amendment

LC Number _____ . _____ of engrossment

motion failed

Date 4-17-13

Roll Call Vote # 4

**2013 SENATE CONFERENCE COMMITTEE
ROLL CALL VOTES**

BILL/RESOLUTION NO. _____ SB 2163 _____ as (re) engrossed

Senate _____ Finance & Taxation _____ Committee

- Action Taken**
- SENATE accede to House Amendments
 - SENATE accede to House Amendments and further amend
 - HOUSE recede from House amendments
 - HOUSE recede from House amendments and amend as follows
1% up to \$1.5 million then 2.25% after that
 - Unable to agree, recommends that the committee be discharged and a new committee be appointed

Motion Made by: Representative Dockter Seconded by: Representative Froseth

Senators		$\frac{4}{7}$	Yes	No	Representatives		$\frac{4}{7}$	Yes	No
Senator Oehlke			✓	✓	Representative Froseth		✓	✓	
Senator Burckhard			✓	✓	Representative Dockter		✓	✓	
Senator Triplett			✓	✓	Representative Haak		✓	✓	
Total Senate Vote			2	1	Total Rep. Vote			3	0

Vote Count Yes: 5 No: 1 Absent: 0

Senate Carrier _____ House Carrier _____

LC Number _____ of amendment

LC Number _____ of engrossment

Date 4-17-13
 Roll Call Vote # 5

**2013 SENATE CONFERENCE COMMITTEE
 ROLL CALL VOTES**

BILL/RESOLUTION NO. _____ SB 2163 _____ as (re) engrossed

Senate _____ Finance & Taxation _____ Committee

- Action Taken**
- SENATE accede to House Amendments
 - SENATE accede to House Amendments and further amend
 - HOUSE recede from House amendments
 - HOUSE recede from House amendments and amend as follows
 - Unable to agree**, recommends that the committee be discharged and a new committee be appointed

Motion Made by: Representative Dockter Seconded by: Senator Triplett

Senators				Representatives					
		<u>4/7</u>	Yes	No			<u>4/7</u>	Yes	No
Senator Oehlke		✓	✓		Representative Froseth		✓	✓	
Senator Burckhard					Representative Dockter		✓	✓	
Senator Triplett		✓	✓		Representative Haak		✓	✓	
Total Senate Vote					Total Rep. Vote				

Vote Count Yes: 5 No: 0 Absent: 1

Senate Carrier _____ House Carrier _____

LC Number 13.0174 . 01003 of amendment

LC Number _____ . _____ of engrossment

Date 4-19-2013

Roll Call Vote # 6

2013 SENATE CONFERENCE COMMITTEE
ROLL CALL VOTES

BILL/RESOLUTION NO. _____ 2163 _____ as (re) engrossed

Senate _____ Finance & Taxation _____ Committee

- Action Taken
- SENATE accede to House Amendments
 - SENATE accede to House Amendments and further amend
 - HOUSE recede from House amendments
 - HOUSE recede from House amendments and amend as follows
 - Unable to agree, recommends that the committee be discharged and a new committee be appointed

Motion Made by: Rep. Froseth Seconded by: Senator Triplett

Senators	4/19	Yes	No	Representatives	4/19	Yes	No
Senator Oehlke	X	X		Representative Froseth	X	X	
Senator Burckhard	X	X		Representative Dockter	X	X	
Senator Triplett	X	X		Representative Haak	X	X	
Total Senate Vote		3		Total Rep. Vote		3	

Vote Count Yes: 6 No: 0 Absent: 0

Senate Carrier Oehlke House Carrier Froseth

LC Number 13.0174 . 01004 of amendment

LC Number _____ . _____ of engrossment

REPORT OF CONFERENCE COMMITTEE

SB 2163: Your conference committee (Sens. Oehlke, Burckhard, Triplett and Reps. Froseth, Dockter, Haak) recommends that the **HOUSE RECEDE** from the House amendments as printed on SJ page 917, adopt amendments as follows, and place SB 2163 on the Seventh order:

That the House recede from its amendments as printed on page 917 of the Senate Journal and page 1008 of the House Journal and that Senate Bill No. 2163 be amended as follows:

Page 1, line 10, overstrike "The tax rate"

Page 1, line 10, after "fer" insert "For"

Page 1, line 10, remove the overstrike over "~~a licensed~~"

Page 1, remove the overstrike over line 11

Page 1, line 12, remove the overstrike over "~~a. Not exceeding~~"

Page 1, line 13, remove the overstrike over "~~one million~~" and insert immediately thereafter "five hundred thousand"

Page 1, line 13, remove the overstrike over the second "~~dollars~~" and insert immediately thereafter "the tax"

Page 1, line 13, remove the overstrike over "is"

Page 1, remove the overstrike over line 14

Page 1, line 15, after "e." insert "b"

Page 1, line 15, remove the overstrike over "~~Exceeding one million~~" and insert immediately thereafter "five hundred thousand"

Page 1, line 15, remove the overstrike over "~~dollars~~"

Page 1, line 15, after "~~hundred~~" insert "the tax is fifteen"

Page 1, line 16, remove the overstrike over "~~thousand dollars~~"

Page 1, line 16, after "is" insert "plus"

Page 1, line 16, remove the overstrike over "~~two~~" and insert immediately thereafter "and twenty-five hundredths"

Page 1, line 16, remove the overstrike over "~~percent of gross proceeds~~" and insert immediately thereafter "exceeding one million five hundred thousand dollars"

Page 1, line 16, remove the overstrike over the overstruck period

Page 1, line 17, remove "is one"

Page 1, overstrike line 18

Page 1, line 23, replace "nine and two-tenths" with "seven"

Re-number accordingly

SB 2163 was placed on the Seventh order of business on the calendar.

REPORT OF CONFERENCE COMMITTEE

SB 2163: Your conference committee (Sens. Oehlke, Burckhard, Triplett and Reps. Froseth, Dockter, Haak) recommends that the **HOUSE RECEDE** from the House amendments as printed on SJ page 917, adopt amendments as follows, and place SB 2163 on the Seventh order:

That the House recede from its amendments as printed on page 917 of the Senate Journal and page 1008 of the House Journal and that Senate Bill No. 2163 be amended as follows:

Page 1, line 10, overstrike "The tax rate"

Page 1, line 10, after "for" insert "For"

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Page 1, line 13, remove the overstrike over the second "~~dollars~~" and insert immediately thereafter "the tax"

Page 1, line 13, remove the overstrike over "is"

Page 1, line 14, remove the overstrike over "~~one~~"

Page 1, line 14, remove the overstrike over "~~percent of gross proceeds~~"

Page 1, line 15, after "e." insert "b."

Page 1, line 15, remove the overstrike over "~~Exceeding one million~~" and insert immediately thereafter "five hundred thousand"

Page 1, line 15, remove the overstrike over "~~dollars~~"

Page 1, line 15, after "hundred" insert "the tax is fifteen"

Page 1, line 16, remove the overstrike over "~~thousand dollars~~"

Page 1, line 16, after "is" insert "plus"

Page 1, line 16, remove the overstrike over "~~two~~" and insert immediately thereafter "and twenty-five hundredths"

Page 1, line 16, remove the overstrike over "~~percent of gross proceeds~~" and insert immediately thereafter "exceeding one million five hundred thousand dollars"

Page 1, line 16, remove the overstrike over the overstruck period

Page 1, line 17, remove "is one"

Page 1, overstrike line 18

Page 1, line 23, replace "nine and two-tenths" with "seven"

Re-number accordingly

SB 2163 was placed on the Seventh order of business on the calendar.

2013 TESTIMONY

SB 2163

SB 2163

Gaming Tax Reduction

January 22, 2013

Senate Finance and Tax Committee

10:30 a.m., Tues. January 22, 2013

Senator Tony Grindberg, District 41

SB 2163 proposes to simplify and reduce the tax on charitable gaming. The current tax, modified and reduced last Legislative Session, is a four-tiered incremental tax on gross proceeds, ranging from 1% to 2.5%. SB 2163 replaces this incremental system with a 1% tax across the board and also adjusts the percentage of the tax into the gaming tax allocation fund to maintain the current level of funding for cities and counties.

History:

In 1989, the Legislature increased the gaming tax and added an excise and bingo sales tax to help balance the state budget. Efforts began in 2007 to allow the charitable gaming organizations to keep more of their proceeds for their respective missions. Over the past few sessions, the Legislature has supported reducing the tax on bingo and pull tab gross proceeds and in 2011 the three gaming taxes were replaced with the current tiered structure.

Fiscal Note:

The estimated fiscal impact of SB 2163 is \$4.3 million. In other words, this is the amount that would be returned to charitable gaming organizations to assist with funding of services to individuals in need and programs in communities around the state. At the 1% rate, it is estimated the state would still collect approximately \$4 million over the cost to operate the Gaming Division and provide the allocations to the cities and counties for enforcement.

Services:

As revenues to the state have continued to increase, we have made progress reducing many taxes, including gaming taxes. SB 2163 continues this progress. It is important to understand that when we reduce this tax, we are serving charitable organizations that serve the citizens of ND, like rural fire departments, organizations that serve disabled individuals, and veterans groups, to name just a few.

Senate Tax & Finance Committee

Senate Bill # 2163

Testimony in Support Submitted by Rusty Steffan
January 22nd 2013

Chairman Cook, and members of the Tax & Finance committee, my name is Rusty Steffan and I am the gaming manager for the LISTEN Center in Grand Forks, ND. I am here today to speak in support of Senate Bill 2163.

The Listen Center in Grand Forks was established in 1984 and serves people with intellectual disabilities in two different settings. The day service program works with individuals 21 years of age and older, and our north-end drop-in center.

The focus of the day services program is to develop community integration and to build on personal independence and social capital growth. Current program involves 47 individuals supervised by 20 staff.

The drop in program is more of a community center which integrates individuals with intellectual disabilities with other people in the community. It is a facility that is open to all community kids as a "drop-in" a place to go. This facility has also created a performing arts program for individuals with intellectual disabilities.

Gaming revenue supports close to 80% of the annual operating budget of our drop in program. When gaming revenue falls short so must the hours and days our north-end facility can stay open. This was noticed just last year when we were forced to reduce our hours of operation down to 3 days with hours 3 to 9 pm. With tremendous support from the community we were able to reopen Monday through Friday 3 to 9 pm and Sundays 1 to 5.

The current tax on gross proceeds hurts any charity which conducts a fair amount of table games. The table games have a lower percent of hold in relation to pull-tabs or bingo so those charities that have a lot of Blackjack pay more in taxes than they did prior to the tax listed below.

Current Gaming Tax Structure: Based on Gross Proceeds

- 1 % - \$0 to \$500,000.
- 1.5 % - \$500,001. To \$1 Million
- 2 % - \$1,000,001 To \$ 1.5 Million
- 2.5 % over \$1.5 Million

It not only penalizes charities with heavy table activity but also discourages any type of growth and in some cases it has caused charities to leave sites so they can fall into a lower tax bracket.

With the reduction in gaming tax our charity would retain an additional \$49,000 that would go directly into program needs.

Please vote for a Do Pass on Senate Bill 2163

Thank You!

SENATE BILL 2163
SENATE TAX & FINANCE COMMITTEE
TESTIMONY SUBMITTED BY JANELLE MITZEL
JANUARY 22ND, 2013

DEVELOPMENT HOMES, INC:

- Nonprofit in Grand Forks providing community based support services to persons with disabilities
- Residential Services including seven groups homes and independent living settings
- Vocational Services including job training and placement
- Family Services including respite care and in-home support
- Approximately 170 children and adults served through all stages of life
- 11th largest employer in Grand Forks, employing approximately 350 people

GAMING TRUST REVENUE:

- Provides financial funds necessary to supplement new projects, such as bricks & mortar
- Specialized adaptive equipment for persons served
- Urgent/Crisis Care needs for persons served
- Basic Care Needs, such as eyeglasses, shoes, clothing
- Specialized training for professional staff including nurses and social workers
- Grants to ND communities funding local needs, including police equipment, literacy adaptive equipment and software, drug & alcohol prevention, and substance abuse and mental health professional facilitators

TAXES:

- In 2011 DHI paid over \$262,000 in gaming taxes to the state of North Dakota.
- In 2012 DHI will pay over \$250,000 in gaming taxes to the state of North Dakota.

DHI would appreciate your support today to continue providing critical services to the most vulnerable citizens of our state.

CHARITABLE GAMING TAX COLLECTION

Current Tax Structure Estimations

2011 - 2013 Biennium	\$11.6 million
2013 - 2015 Biennium	\$10.8 million

Proposed Tax Structure Estimation

Estimated tax at 1% of Gross Sales per biennium \$6.5 million

Gaming Division Operating Costs per biennium \$2.5 million

- Currently the charitable gaming taxes collected in six months funds the biennium general fund appropriation for the Gaming Division based on the current tax structure.
- Attorney General's Gaming Division costs include special fund appropriations of \$510,000 for cities/counties.

DEVELOPMENT HOMES INC.

2011 Taxes Paid	\$262,000	Tax at 1%	\$99,000	Savings	\$148,000
Two different tax structures in 2011					

2012 Taxes Paid	\$250,000	Tax at 1%	\$100,000	Savings	\$150,000
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Testimony of Ken Karls

Cystic Fibrosis Association of North Dakota

January 22, 2013

Finance + Tax
SENATE ~~JUDICIARY~~ COMMITTEE – SB 2163

Mr. Chairman and members of the committee, my name is Ken Karls and I represent the Cystic Fibrosis Association of North Dakota (CFA). I am here to testify in favor of Senate Bill 2163.

CFA exists to help North Dakota individuals and their families cope with the uninsured costs involved in fighting cystic fibrosis on a daily basis. These costs include, but are not limited to assistance with medications, therapeutic equipment, scholarships, lung transplants and support group meetings.

CFA is not affiliated with any national or international parent group, nor does CFA receive any government funding. The vast majority of the money we raise to help North Dakotans is raised in North Dakota and is spent within its borders.

As drafted, and had SB 2163 been in effect during the four quarters from July 2011 through June 2012, it would have reduced the amount of tax paid by the Cystic Fibrosis Association of North Dakota by \$30,840 or \$2,570 per month. (We paid \$71,172 in gaming tax during that fiscal year. We would have paid \$40,332.)

CFA helps people from the four corners of the State and would welcome a reduction in our governmental cost of providing services to those people. We recommend a Do Pass on SB 2163.

I would be happy to answer questions regarding my testimony.

TESTIMONY IN SUPPORT OF
SENATE BILL NO. 2163
SENATE FINANCE AND TAXATION COMMITTEE
JANUARY 22, 2013

Chairperson Senator Dwight Cook, Senate committee members, my name is Mark D Henze I am the CFO at the Plains Art Museum and I'm appearing before you here today as a lobbyist for my employer the Plains Art Museum to express our support for SB 2163.

Plains Art Museum has been involved in North Dakota charitable gaming for the past 30 years. The initial taxation of gaming started in 1989 to help the State of North Dakota cover the cost of overseeing and auditing nonprofit gaming operations in the state. As you are aware the taxes generated from taxing nonprofit gaming far exceed the cost incurred by the state to manage and oversee gaming operations.

We anticipate that over 27 percent of our gaming revenue before tax will be paid to the state of North Dakota as tax for the year ending June 2013.

Nonprofits are recovering from the effects of the recent tough economic situation. Like a lot of businesses in order to survive the last five years we became leaner and more efficient with our operations. Simultaneously working to maintain the quality of service to the communities we serve. With the reduction in tax liability the Museum and other nonprofits will be able improve and increase services to the communities we serve throughout the state.

As one of only 700 accredited Museums in the United States we are able to secure exhibitions that museums without accreditation may not be able to bring to North Dakota. Educators, parents, children, students, area professionals and community institutions all reap the benefits of the resources and experiences that we have to offer.

Your support of SB 2163 can help Plains Art Museum and other North Dakota charitable organizations increase and improve the services we provide to the people living in North Dakota.

Accordingly, I would urge a DO PASS recommendation for SB 2163

Mark Henze
CFO, Plains Art Museum

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Finance and Taxation Committee
Senate Bill No. 2163
History of Gaming Taxes
January 22, 2013

1977

Gaming tax established at 3% of adjusted gross proceeds.

1979

Gaming tax rate increased from 3% to 5% of adjusted gross proceeds.

1983

The gaming tax rate changed from 5% of adjusted gross proceeds to 5% on the first \$600,000 of adjusted gross proceeds and 20% on adjusted gross proceeds over \$600,000 per quarter.

1989

The gaming tax rate was changed to 5% up to \$200,000, 10% on \$200,000 up to \$400,000, 15% on \$400,000 up to \$600,000, and 20% on amounts over \$600,000 on adjusted gross proceeds per quarter. In addition, a 2% excise tax was imposed on pull tab gross proceeds and sales tax was imposed on bingo cards.

1993

The excise tax on pull tab gross proceeds was increased from 2% to 4½%.

2001

The 4½% excise tax on pull tab gross proceeds was eliminated for organizations whose gross proceeds did not exceed \$4,000 for a quarter.

2007

Sales tax was no longer imposed on bingo cards but instead it was replaced with a 3% excise tax on the gross sales of bingo cards.

2009

The previous 4½% excise tax on pull tab gross proceeds was reduced to 3%.

2011

The previous gaming tax of 5 - 20% on adjusted gross proceeds and the separate 3% excise tax on gross proceeds of bingo cards and pull tabs was replaced with a tax of **1% on gross proceeds not exceeding \$500,000, 1½% on gross proceeds exceeding \$500,000 but not exceeding \$1 million, 2% on gross proceeds exceeding \$1 million but not exceeding \$1.5 million, and 2½% on gross proceeds exceeding \$1.5 million for each quarter of activity.**

Proposed Tax Change with 1% of Gross Proceeds

Quarter ended December 2011

Name	Gross Proceeds	Prizes	Adjusted Gross Proceeds	Gaming Tax	Tax Rate Paid	Proposed Tax Rate Change	Difference
NORTH DAKOTA ASSOCIATION FOR THE DISABLED INC	\$5,684,749	\$4,663,675	\$1,021,074	\$142,119	2.50%	\$56,847	(\$85,272)
PRAIRIE PUBLIC BROADCASTING INC	3,779,151	3,086,201	692,950	94,479	2.50%	\$37,792	(\$56,687)
PLAINS ART MUSEUM	2,712,523	2,206,985	505,538	67,813	2.50%	\$27,125	(\$40,688)
MINOT HOCKEY BOOSTERS INC	2,691,267	2,168,145	523,122	67,282	2.50%	\$26,913	(\$40,369)
MINOT JUNIOR GOLF ASSOCIATION INC	2,600,551	2,086,684	513,867	65,014	2.50%	12 \$26,006	(\$39,008)
DEVELOPMENT HOMES INC	2,399,297	2,031,625	367,672	59,982	2.50%	\$23,993	(\$35,989)
BISMARCK-MANDAN CONVENTION & VISITORS BUREAU INC	2,015,822	1,638,488	377,334	50,396	2.50%	\$20,158	(\$30,238)
GRAND FORKS BLUE LINE CLUB INC	1,820,455	1,481,641	338,814	45,511	2.50%	\$18,205	(\$27,306)
SHARE HOUSE INC	1,810,723	1,480,182	330,541	45,268	2.50%	\$18,107	(\$27,161)
WILLISTON STATE COLLEGE FOUNDATION	1,807,224	1,507,857	299,367	45,181	2.50%	\$18,072	(\$27,109)
DICKINSON YOUTH ACTIVITIES INC	1,766,572	1,420,522	346,050	44,164	2.50%	\$17,666	(\$26,498)
AMERICAN FOUNDATION FOR WILDLIFE	1,709,629	1,371,361	338,268	42,741	2.50%	\$17,096	(\$25,645)
WEST FARGO HOCKEY ASSOCIATION INC	1,485,805	1,272,660	213,145	29,716	2%	\$14,858	(\$14,858)
WILLISTON CONVENTION AND VISITORS BUREAU INC	1,454,842	1,154,916	299,926	29,097	2%	\$14,548	(\$14,549)
FORT ABRAHAM LINCOLN FOUNDATION	1,389,911	1,092,073	297,838	27,798	2%	\$13,899	(\$13,899)
THE TEAM MAKERS CLUB INC	1,297,090	1,013,419	283,671	25,942	2%	\$12,971	(\$12,971)
L I S T E N INC	1,262,262	1,019,321	242,941	25,245	2%	9 \$12,623	(\$12,622)
JAMESTOWN COUNCIL KNIGHTS OF COLUMBUS NO 1883	1,197,007	939,520	257,487	23,940	2%	\$11,970	(\$11,970)
WILLISTON LODGE NO 239 LOYAL ORDER OF MOOSE	1,171,430	969,182	202,248	23,429	2%	\$11,714	(\$11,715)
PROGRESS ENTERPRISES INC	1,157,690	973,057	184,633	23,154	2%	\$11,577	(\$11,577)
NORTHERN PRAIRIE PERFORMING ARTS	1,080,141	891,071	189,070	21,603	2%	\$10,801	(\$10,802)
CYSTIC FIBROSIS ASSOCIATION OF NORTH DAKOTA	965,172	770,264	194,908	14,478	1.50%	\$9,652	(\$4,826)
VETERANS CLUB	964,067	749,453	214,614	14,461	1.50%	\$9,641	(\$4,820)
RED RIVER HUMAN SERVICES FOUNDATION	923,253	766,603	156,650	13,849	1.50%	\$9,233	(\$4,616)
MANDAN HOCKEY CLUB INC	776,125	620,856	155,269	11,642	1.50%	9 \$7,761	(\$3,881)
NODAK SPORTSMEN'S CLUB	669,548	511,403	158,145	10,043	1.50%	\$6,695	(\$3,348)
DICKINSON AERIE #2328 FRATERNAL ORDER OF EAGLES	605,822	483,398	122,424	9,087	1.50%	\$6,058	(\$3,029)
BROTHERHOOD OF ST ANTHONY	577,538	461,010	116,528	8,663	1.50%	\$5,775	(\$2,888)
CITIZEN ASSISTANCE PROGRAMS	560,364	470,693	89,671	8,405	1.50%	\$5,604	(\$2,801)
DEVILS LAKE YOUTH ACTIVITIES ASSOCIATION	520,475	409,631	110,844	7,807	1.50%	\$5,205	(\$2,602)
MSU BEAVER BOOSTERS INC	484,069	386,488	97,581	4,841	1%	\$4,841	\$0
MINOT STATE UNIVERSITY- ALUMNI ASSOCIATION INC	460,798	370,190	90,608	4,608	1%	\$4,608	\$0
VALLEY CITY AERIE #2192 FRATERNAL ORDER OF EAGLES I	459,208	359,807	99,401	4,592	1%	\$4,592	\$0
TEAMSTERS	449,862	360,321	89,541	4,499	1%	\$4,499	\$0
ARTHUR W JONES POST NO 7564 VFW OF THE UNITED STATE	439,528	336,865	102,663	4,395	1%	\$4,395	\$0
BOYS & GIRLS CLUB OF THE RED RIVER VALLEY	417,391	344,596	72,795	4,174	1%	\$4,174	\$0
AMERICAN GOLD GYMNASTICS	409,427	339,301	70,126	4,094	1%	250 \$4,094	\$0
DICKINSON CHARITIES A NONPROFIT CORPORATION	408,457	321,632	86,825	4,085	1%	\$4,085	\$0

THE ARCADE VALLEY INC	392,383	24,879	67,504	3,924	1%	\$3,924	\$0
AMVETS POST NO 9	387,845	305,060	82,785	3,878	1%	\$3,878	\$0
EDGAR M BOYD POST NO 37 DEPT OF ND OF THE AMERICAN	378,992	317,477	61,515	3,790	1%	\$3,790	\$0
HAZEN WINTER SPORTS ASSOCIATION INC	378,133	292,393	85,740	3,781	1%	\$3,781	\$0
GRAFTON BLUELINE CLUB INC	370,031	296,461	73,570	3,700	1%	\$3,700	\$0
HOPE FIRE DEPARTMENT INC	338,476	262,606	75,870	3,385	1%	\$3,385	\$0
NORTH DAKOTA BUFFALO FOUNDATION INC	331,109	261,424	69,685	3,311	1%	\$3,311	\$0
DEVILS LAKE RURAL FIRE DEPARTMENT INC	314,259	235,459	78,800	3,143	1%	\$3,143	\$0
AMERICAN LEGION POST #29	311,127	245,645	65,482	3,111	1%	\$3,111	\$0
FRANK S HENRY POST NO 2764 OF THE VFW OF THE US	309,237	251,060	58,177	3,092	1%	\$3,092	\$0
LANGDON F O E AERIE 3454 INC	307,622	249,785	57,837	3,076	1%	\$3,076	\$0
VELVA VOLUNTEER FIRE DEPT	300,024	232,795	67,229	3,000	1%	\$3,000	\$0
VFW CLUB OF FARGO	287,385	226,679	60,706	2,874	1%	\$2,874	\$0
GRAFTON CURLERS INC	266,921	217,870	49,051	2,669	1%	\$2,669	\$0
MANDAN LODGE NO 425 LOYAL ORDER OF MOOSE INCORPORAT	262,014	203,192	58,822	2,620	1%	\$2,620	\$0
SPECIAL OLYMPICS NORTH DAKOTA	261,765	213,217	48,548	2,618	1%	\$2,618	\$0
WELLS AERIE NO 3080 FRATERNAL ORDER OF EAGLES	259,703	204,013	55,690	2,597	1%	\$2,597	\$0
WATFORD CITY AERIE NUMBER 3543 FRATERNAL ORDER OF E	254,154	199,822	54,332	2,542	1%	\$2,542	\$0
RAY FIRE DEPARTMENT INC	245,628	189,472	56,156	2,456	1%	\$2,456	\$0
EGELAND SENIOR CITIZENS	244,064	180,997	63,067	2,441	1%	\$2,441	\$0
VICTOR B WALLIN POST NO 12 THE AMERICAN LEGION	240,651	185,511	55,140	2,407	1%	\$2,407	\$0
NATIONAL MULTIPLE SCLEROSIS SOCIETY-NORTH CENTRAL S	222,982	183,453	39,529	2,230	1%	\$2,230	\$0
CARRINGTON YOUTH CENTER INC	220,582	176,211	44,371	2,206	1%	\$2,206	\$0
RUGBY AERIE 3834 FRATERNAL ORDER OF EAGLES	219,286	162,121	57,165	2,193	1%	\$2,193	\$0
GARRISON AREA IMPROVEMENT INC	217,461	167,918	49,543	2,175	1%	\$2,175	\$0
THE HARWOOD POST #297 THE AMERICAN LEGION DEPARTMEN	213,829	166,261	47,568	2,138	1%	\$2,138	\$0
FRANK SUMMERFIELD POST NO 3363 VFW OF THE U S INC	195,140	156,653	38,487	1,951	1%	\$1,951	\$0
BOWMAN COUNTY DEVELOPMENT CORPORATION	195,080	151,017	44,063	1,951	1%	\$1,951	\$0
AMERICAN LEGION POST #42	193,693	152,124	41,569	1,937	1%	\$1,937	\$0
WILLIAM C BLAIR POST NO 144 THE AMERICAN LEGION BEL	187,810	142,640	45,170	1,878	1%	\$1,878	\$0
DRAYTON CURLING CLUB INC	187,060	159,472	27,588	1,871	1%	\$1,871	\$0
WAHPETON AERIE NO 2749 FRATERNAL ORDER OF EAGLES	186,818	129,191	57,627	1,868	1%	\$1,868	\$0
EL ZAGAL VIKING PATROL INC	176,293	136,254	40,039	1,763	1%	\$1,763	\$0
WELLS/SHERIDAN COUNTY AGING COUNCIL INC	173,312	123,004	50,308	1,733	1%	\$1,733	\$0
ST THOMAS BOOSTER CLUB INC	172,599	138,328	34,271	1,726	1%	\$1,726	\$0
HARLEY SALZMAN - BADLANDS POST NO 5 AMERICAN LEGION	172,001	135,196	36,805	1,720	1%	\$1,720	\$0
MINOT AERIE NO 2376 FRATERNAL ORDER OF EAGLES	170,196	131,019	39,177	1,702	1%	\$1,702	\$0
FRATERNAL ORDER OF EAGLES NO 2451	166,121	125,443	40,678	1,661	1%	\$1,661	\$0
BISMARCK LODGE #302 LOYAL ORDER OF MOOSE	165,125	130,782	34,343	1,651	1%	\$1,651	\$0
LAMOURE BASEBALL BOOSTERS INC	163,864	126,815	37,049	1,639	1%	\$1,639	\$0
ASHLEY LIONS CLUB	161,148	123,005	38,143	1,611	1%	\$1,611	\$0
COOPERSTOWN MUNICIPAL ASSOCIATION	154,582	118,001	36,581	1,546	1%	\$1,546	\$0
LIDGERWOOD COLUMBUS HALL ASSOCIATION INC	151,230	121,440	29,790	1,512	1%	\$1,512	\$0
VETERANS INCORPORATED	149,279	110,049	39,230	1,493	1%	\$1,493	\$0
AMERICAN LEGION CLUB INC	149,044	114,133	34,911	1,490	1%	\$1,490	\$0

GILBERT N POST NO 1326 VFW DEPT OF NORTH DAK	145,232	17,537	33,695	1,452	1%	\$1,452	\$0
NEW ROCKFORD GOLF CLUB	144,227	111,588	32,639	1,442	1%	\$1,442	\$0
WEST FARGO FIRE DEPARTMENT INC	143,752	118,022	25,730	1,438	1%	\$1,438	\$0
NEW SALEM CIVIC CLUB INC	142,037	108,324	33,713	1,420	1%	\$1,420	\$0
DUCKS UNLIMITED INC	136,676	0	136,676	1,367	1%	\$1,367	\$0
LARIMORE BOOSTER CLUB INC	134,002	108,746	25,256	1,340	1%	\$1,340	\$0
KILLDEER SADDLE CLUB	128,941	97,683	31,258	1,289	1%	\$1,289	\$0
LAKE REGION BASEBALL BOOSTERS	124,710	95,744	28,966	1,247	1%	\$1,247	\$0
MERCER COUNTY WOMEN'S ACTION AND RESOURCE CENTER	123,747	97,582	26,165	1,237	1%	\$1,237	\$0
OAKES ENHANCEMENT INC	123,458	95,329	28,129	1,235	1%	\$1,235	\$0
CAVALIER COUNTY SEARCH AND RESCUE	119,255	96,302	22,953	1,193	1%	\$1,193	\$0
FRATERNAL ORDER OF EAGLES-BISMARCK AERIE #2237	118,953	95,059	23,894	1,190	1%	\$1,190	\$0
WAHPETON HOCKEY ASSOCIATION INC	117,218	96,520	20,698	1,172	1%	\$1,172	\$0
BUXTON DAYCARE	117,158	88,896	28,262	1,172	1%	\$1,172	\$0
EMERADO-ARVILLA LIONS CLUB	116,211	88,148	28,063	1,162	1%	\$1,162	\$0
HILLSBORO ECONOMIC DEVELOPMENT CORPORATION	115,992	90,067	25,925	1,160	1%	\$1,160	\$0
SCHWANDT GOODMAN POST NO 9050 VFW OF THE US	115,950	90,674	25,276	1,160	1%	\$1,160	\$0
RIDGE RUNNERS SNOWMOBILE CLUB	114,861	89,581	25,280	1,149	1%	\$1,149	\$0
HARWOOD AREA FIRE AND RESCUE INC	111,912	89,242	22,670	1,119	1%	\$1,119	\$0
AMERICAN LEGION LAWRENCE MILTON BERG POST #38	111,836	87,285	24,551	1,118	1%	\$1,118	\$0
DIVIDE COUNTY QUARTERBACK CLUB INC	108,593	83,100	25,493	1,086	1%	\$1,086	\$0
MOTT OPPORTUNITY TODAY AND TOMORROW INC	107,047	83,923	23,124	1,070	1%	\$1,070	\$0
BISON BOOSTER CLUB OF MILNOR ND	103,158	79,315	23,843	1,032	1%	\$1,032	\$0
BISMARCK ELKS HOME ASSOCIATION	102,857	85,191	17,666	1,029	1%	\$1,029	\$0
EDGAR A FISHER POST NO 60 OF THE AMERICAN LEGION	102,369	79,180	23,189	1,024	1%	\$1,024	\$0
RUGBY JAYCEES	101,642	78,115	23,527	1,016	1%	\$1,016	\$0
DETHMAN ARMSTRONG AMERICAN LEGION POST NO 194	101,034	67,555	33,479	1,010	1%	\$1,010	\$0
DICKINSON ELKS LODGE NO 1137	100,238	76,092	24,146	1,002	1%	\$1,002	\$0
VELVA LEGION - JOSEPH I WELLER POST 39 INC	99,016	77,952	21,064	990	1%	\$990	\$0
REGENT DEVELOPMENT CORPORATION	98,874	75,047	23,827	989	1%	\$989	\$0
BULLIS POST NO 84 OF THE AMERICAN LEGION DEPT OF ND	98,546	75,965	22,581	985	1%	\$985	\$0
FRIENDS OF NECHE FIREMEN	97,770	77,266	20,504	978	1%	\$978	\$0
FESSENDEN ORIOLE BOOSTER CLUB INCORPORATION	97,302	75,592	21,710	973	1%	\$973	\$0
AMVETS JON A GREENLEY POST NO 7	93,812	73,235	20,577	938	1%	\$938	\$0
AMERICAN LEGION POST #54	91,897	70,693	21,204	919	1%	\$919	\$0
HAZELTON LIONS CLUB INC	91,090	70,635	20,455	911	1%	\$911	\$0
ELGIN LIONS CLUB	90,413	69,449	20,964	904	1%	\$904	\$0
TRIPLE R COTEAU HORSE CLUB LTD	89,723	69,176	20,547	897	1%	\$897	\$0
HENRY PARTHIE POST 146 OF THE NORTH DAKOTA AMERICAN	88,713	69,307	19,406	887	1%	\$887	\$0
SYKESTON COMMUNITY CLUB	87,840	68,626	19,214	878	1%	\$878	\$0
WESTHOPE SENIOR CITIZENS	86,670	67,910	18,760	867	1%	\$867	\$0
RUGBY AMATEUR HOCKEY ASSOCIATION	85,753	65,828	19,925	858	1%	\$858	\$0
ABATE OF NORTH DAKOTA	83,335	63,905	19,430	833	1%	\$833	\$0
TRI-COUNTY EXHIBITORS ASSOCIATION	80,292	61,416	18,876	803	1%	\$803	\$0
DUNSEITH COMMUNITY BETTERMENT CLUB	79,915	61,587	18,328	799	1%	\$799	\$0

PARK RIVER HOCKEY BOOSTERS INC	79,738	8,206	16,532	797	1%	\$	\$0
DEVILS LAKE BLUE LINE CLUB INC	78,518	61,293	17,225	785	1%	\$785	\$0
HERMAN-SCHLENKER POST NO 137 THE AMERICAN LEGION DE	76,722	58,656	18,066	767	1%	\$767	\$0
ROLLY DARLING POST 171 AMERICAN LEGION	76,567	58,550	18,017	766	1%	\$766	\$0
THE AMERICAN LEGION LAWRENCE STEPHENSON POST 133	76,540	59,874	16,666	765	1%	\$765	\$0
MOUNTAIN/THINGVALLA FIRE PROTECTION DISTRICT	76,118	55,269	20,849	761	1%	\$761	\$0
AMERICAN LEGION PAUL FARUP POST NO 147	75,378	57,953	17,425	754	1%	\$754	\$0
JAMES K MCALEER AMVETS POST 20	74,885	56,785	18,100	749	1%	\$749	\$0
CROSBY BLUE LINE CLUB	73,020	56,467	16,553	730	1%	\$730	\$0
VALLEY SNOWDRIFTERS SNOWMOBILE CLUB	72,043	56,814	15,229	720	1%	\$720	\$0
NAPOLEON FUTURE LEADERS	71,917	57,452	14,465	719	1%	\$719	\$0
STS ANNE & JOACHIM CHURCH OF FARGO	71,500	19,567	51,933	715	1%	\$715	\$0
MOHALL FIRE DEPARTMENT	69,475	54,424	15,051	695	1%	\$695	\$0
MAYVILLE IMPROVEMENT CORPORATION	67,579	56,997	10,582	676	1%	\$676	\$0
LEEDS ECONOMIC DEVELOPMENT CORPORATION	66,198	49,573	16,625	662	1%	\$662	\$0
ENDERLIN RURAL FIRE PROTECTION DISTRICT INC	66,017	50,596	15,421	660	1%	\$660	\$0
HETTINGER JUNIOR CHAMBER OF COMMERCE	65,442	48,592	16,850	654	1%	\$654	\$0
MCCLUSKY MERCHANTS INC	64,102	50,269	13,833	641	1%	\$641	\$0
NORTHWOOD FIRE DEPARTMENT CHARITIES INC	62,456	46,005	16,451	625	1%	\$625	\$0
BARRY-HOOF POST NO 72 AMERICAN LEGION DEPT OF ND OF	62,309	48,914	13,395	623	1%	\$623	\$0
WILLIAM PERRY MAKEE POST 75 OF THE AMERICAN LEGION	61,639	47,348	14,291	616	1%	\$616	\$0
STRASBURG LIONS CLUB	61,325	44,472	16,853	613	1%	\$613	\$0
MAY-PORT HOCKEY CLUB INC	59,272	47,977	11,295	593	1%	\$593	\$0
WALTER J THOME POST NO 45 DEPT OF NORTH DAKOTA	57,420	44,850	12,570	574	1%	\$574	\$0
HATTON IMPROVEMENT CORPORATION	55,992	48,047	7,945	560	1%	\$560	\$0
PARK RIVER VOLUNTEER FIRE DEPARTMENT	55,292	42,875	12,417	553	1%	\$553	\$0
NORTH DAKOTA CHAPTERS OF DELTA WATERFOWL INC	54,665	11,852	42,813	547	1%	\$547	\$0
OLE SEMELING POST # 135	54,071	40,289	13,782	541	1%	\$541	\$0
ANAMOOSSE CIVIC CLUB	53,990	41,683	12,307	540	1%	\$540	\$0
AMERICAN LEGION HOLDING CORPORATION POST 92	53,666	40,238	13,428	537	1%	\$537	\$0
LISBON FIRE DEPARTMENT INC	53,502	39,235	14,267	535	1%	\$535	\$0
FINLEY IMPROVEMENT ASSOCIATION	52,950	42,066	10,884	530	1%	\$530	\$0
LINCOLN COMMUNITY CLUB	52,431	40,103	12,328	524	1%	\$524	\$0
FRIENDS OF THE LEONARD FIREFIGHTERS	51,568	40,155	11,413	516	1%	\$516	\$0
HANKINSON POST NO 88 DEPT OF ND OF THE AMERICAN LEG	51,272	37,936	13,336	513	1%	\$513	\$0
RICHARDTON FIREMEN'S AUXILIARY	50,962	39,070	11,892	510	1%	\$510	\$0
MUNICH AREA DEVELOPMENT CORPORATION	50,515	37,537	12,978	505	1%	\$505	\$0
FRED KELLE POST NUMBER 87 THE AMERICAN LEGION DEPT	49,857	37,540	12,317	499	1%	\$499	\$0
TIOGA AMERICAN LEGION POST NO 139 THE AMERICAN LEGI	49,786	38,853	10,933	498	1%	\$498	\$0
HEAD OF THE RED YOUTH ACTIVITIES ASSOCIATION INC	49,558	37,296	12,262	496	1%	\$496	\$0
GRENORA REGIONAL ECONOMIC DEVELOPMENT	48,869	37,380	11,489	489	1%	\$489	\$0
KULM AREA RECREATIONAL PROMOTORS	48,856	36,795	12,061	489	1%	\$489	\$0
SOUTH HEART VOLUNTEER FIRE FIGHTERS	46,876	36,280	10,596	469	1%	\$469	\$0
WAHPETON VETERANS INC	45,586	38,194	7,392	456	1%	\$456	\$0
CHRISTINE VOLUNTEER FIRE FIGHTERS INC	45,040	34,990	10,050	450	1%	\$450	\$0

VETS CLUB RIMORE	44,408	168	6,240	444	1%	\$4	\$0
TETON BOOSTER CLUB INC	43,980	20,273	23,707	440	1%	\$440	\$0
LANGDON FIREMEN'S ASSOCIATION	42,962	33,485	9,477	430	1%	\$430	\$0
WALHALLA VOLUNTEER FIRE DEPARTMENT	42,224	32,814	9,410	422	1%	\$422	\$0
HOOPLE COMMUNITY RECREATION INC	41,594	33,273	8,321	416	1%	\$416	\$0
MINOT LODGE NO 822 LOYAL ORDER OF MOOSE INC	41,375	31,177	10,198	414	1%	\$414	\$0
NEATHERY-SIMENSEN POST # 756 VFW OF THE US	39,866	30,601	9,265	399	1%	\$399	\$0
SARGENT COUNTY HISTORICAL SOCIETY	39,782	31,687	8,095	398	1%	\$398	\$0
LAKOTA FIRE PROTECTION DISTRICT INC	39,622	30,508	9,114	396	1%	\$396	\$0
VETERANS OF FOREIGN WARS CLUB POST NO 753 VFW OF TH	39,017	30,560	8,457	390	1%	\$390	\$0
ALAMO VOLUNTEER FIRE FIGHTER'S	38,793	29,942	8,851	388	1%	\$388	\$0
HILLSBORO VETERANS CLUB ASSOCIATION INC	38,524	29,952	8,572	385	1%	\$385	\$0
MIDWAY AERIE 2923 FRATERNAL ORDER OF EAGLES	37,827	29,478	8,349	378	1%	\$378	\$0
TOLLEY FIRE DEPARTMENT	36,773	26,508	10,265	368	1%	\$368	\$0
FRIENDS OF SCRANTON FIRE PROTECTION DIST	35,315	26,265	9,050	353	1%	\$353	\$0
SAINT JOHN'S SCHOOL	35,100	17,099	18,001	351	1%	\$351	\$0
DRAKE COLUMBIAN CLUB DRAKE NORTH DAKOTA	35,000	23,641	11,359	350	1%	\$350	\$0
REEDER LIONS CLUB	33,399	25,503	7,896	334	1%	\$334	\$0
TURTLE RIVER LIONS CLUB	33,184	26,395	6,789	332	1%	\$332	\$0
PICK CITY FIRE DEPT	33,168	24,577	8,591	332	1%	\$332	\$0
JOHNSON-MELARY AMERICAN LEGION POST NO115 DEPT OF N	32,337	25,131	7,206	323	1%	\$323	\$0
PRAIRIE TUMBLEWEEDS ASSOCIATION	32,091	24,815	7,276	321	1%	\$321	\$0
COMET ATHLETIC CLUB	31,202	23,791	7,411	312	1%	\$312	\$0
GLADSTONE VOLUNTEER FIREFIGHTERS	31,066	23,330	7,736	311	1%	\$311	\$0
CAVALIER HOOK AND LADDER SOCIETY	30,217	23,400	6,817	302	1%	\$302	\$0
HANNAFORD CONSERVATION AND WILDLIFE CLUB	30,177	22,865	7,312	302	1%	\$302	\$0
LANGDON AREA HOCKEY BOOSTERS INC	29,865	22,704	7,161	299	1%	\$299	\$0
WILLOW CITY COMMUNITY CLUB INC	29,797	23,297	6,500	298	1%	\$298	\$0
GREAT BEND VOLUNTEER FIREFIGHTERS	29,680	21,501	8,179	297	1%	\$297	\$0
NEWBURG COMMUNITY CLUB	29,604	22,800	6,804	296	1%	\$296	\$0
CHURCH OF ST MARY - NEW ENGLAND	29,201	16,410	12,791	292	1%	\$292	\$0
BUFFALO COMMUNITY CLUB	28,801	21,909	6,892	288	1%	\$288	\$0
VALLEY TWISTERS GYMNASTICS CLUB INC	27,783	21,469	6,314	278	1%	\$278	\$0
SERTOMA CLUB OF MINOT	27,289	8,214	19,075	273	1%	\$273	\$0
VERONA VOLUNTEER FIRE DEPARTMENT	26,795	19,795	7,000	268	1%	\$268	\$0
RUNDELL-HOLICKY POST NO 21 THE AMERICAN LEGION DEPT	26,613	19,510	7,103	266	1%	\$266	\$0
ANTON ULIOHNS POST NO 66 THE AMERICAN LEGION DEPT N	26,445	20,510	5,935	264	1%	\$264	\$0
NEW ROCKFORD LIONS CLUB	26,293	20,820	5,473	263	1%	\$263	\$0
ABERCROMBIE VOLUNTEER FIRE & RESCUE	25,905	19,423	6,482	259	1%	\$259	\$0
THE TURTLE RIVER ROUGH RIDERS' SNOWMOBILE CLUB	25,138	19,338	5,800	251	1%	\$251	\$0
MAKOTI FIRE DEPT	25,079	18,967	6,112	251	1%	\$251	\$0
DRAKE JAYCEES	24,762	19,378	5,384	248	1%	\$248	\$0
RICE-DEEDE POST NO 205 THE AMERICAN LEGION DEPT OF	24,718	18,514	6,204	247	1%	\$247	\$0
JORGENSON AMERICAN LEGION POST 181 INC	24,708	19,460	5,248	247	1%	\$247	\$0
JAMES RIVER AERIE NO 2337 FOE	23,962	18,410	5,552	240	1%	\$240	\$0

HILLSBORO AND RESCUE DEPARTMENT	23,089	4,871	8,218	231	1%	\$0	\$0
FORT RANSOM RURAL FIRE DEPARTMENT	23,015	17,400	5,615	230	1%	\$230	\$0
DISABLED AMERICAN VETERANS DEPARTMENT OF NORTH DAKOTA	22,203	2,900	19,303	222	1%	\$222	\$0
LANSFORD JAYCEES INC	21,345	16,285	5,060	213	1%	\$213	\$0
ROLETTE WILDLIFE CLUB	20,815	15,690	5,125	208	1%	\$208	\$0
TOLNA AMERICAN LEGION POST 162	20,797	16,090	4,707	208	1%	\$208	\$0
TUTTLE BETTERMENT CLUB	20,602	15,845	4,757	206	1%	\$206	\$0
ROBINSON VOLUNTEER FIRE FIGHTERS	20,110	15,383	4,727	201	1%	\$201	\$0
FAIRMOUNT VOLUNTEER FIREFIGHTERS	19,976	15,030	4,946	200	1%	\$200	\$0
WILDROSE LIONS CLUB	19,697	15,483	4,214	197	1%	\$197	\$0
TAYLOR VOLUNTEER FIREFIGHTERS	19,664	15,122	4,542	197	1%	\$197	\$0
ALEXANDER ECONOMIC DEVELOPMENT CORPORATION	19,569	14,981	4,588	196	1%	\$196	\$0
AMERICAN LEGION S B AASEN POST 210 GALESBURG ND	19,513	15,280	4,233	195	1%	\$195	\$0
ENCHANTED HIGHWAY INC	19,340	9,760	9,580	193	1%	\$193	\$0
RANSOM COUNTY SPORTSMEN'S CLUB INC	18,649	14,455	4,194	186	1%	\$186	\$0
KNIGHTS OF COLUMBUS FATHER HIGGINS COUNCIL #6340	18,074	13,412	4,662	181	1%	\$181	\$0
CROSBY LODGE NO 1209 LOYAL ORDER OF MOOSE INC	17,774	12,500	5,274	178	1%	\$178	\$0
TOWER CITY COMMUNITY CLUB	17,557	13,548	4,009	176	1%	\$176	\$0
MON-DAK GYMNASTICS SUPPORT GROUP	17,221	6,704	10,517	172	1%	\$172	\$0
AMERICAN LEGION ROTNEM-ABEL POST	16,794	13,015	3,779	168	1%	\$168	\$0
BARTLETTE-RESLER POST NO 62 AMERICAN LEGION	16,656	12,417	4,239	167	1%	\$167	\$0
TOLNA RURAL FIRE DEPARTMENT INC	15,306	12,499	2,807	153	1%	\$153	\$0
EDMORE COMMUNITY CLUB	14,783	11,605	3,178	148	1%	\$148	\$0
RUTLAND SPORTSMEN'S CLUB	14,120	9,865	4,255	141	1%	\$141	\$0
FRIENDS OF THE UPHAM FIRE PROTECTION DISTRICT INC	13,646	10,376	3,270	136	1%	\$136	\$0
THE GREATER GRAND FORKS SENIOR CITIZENS ASSOCIATION	13,408	9,972	3,436	134	1%	\$134	\$0
CENTER COMMUNITY CLUB INC	13,196	10,370	2,826	132	1%	\$132	\$0
BOTHUN-PETERSON POST NO 213	13,179	10,344	2,835	132	1%	\$132	\$0
DOUGLAS SPORTSMEN'S CLUB INC	12,889	9,610	3,279	129	1%	\$129	\$0
PETTIBONE COMMUNITY CLUB	12,285	9,171	3,114	123	1%	\$123	\$0
SANBORN FIRE DEPARTMENT	12,194	9,260	2,934	122	1%	\$122	\$0
MEDORA FIRE ASSOCIATION	11,697	8,332	3,365	117	1%	\$117	\$0
SUTTON COMMUNITY DEVELOPMENT CORPORATION	11,520	8,700	2,820	115	1%	\$115	\$0
SCHAFFER-BOYE-LANGE THE AMERICAN LEGION POST # 69	11,498	9,172	2,326	115	1%	\$115	\$0
GRANDIN CIVIC CLUB	11,442	8,617	2,825	114	1%	\$114	\$0
WALES FIRE DEPARTMENT	11,202	9,052	2,150	112	1%	\$112	\$0
NORTH DAKOTA LEADERSHIP SEMINAR INC	10,833	7,705	3,128	108	1%	\$108	\$0
NEW LEIPZIG ECONOMIC DEVELOPMENT CORPORATION	10,252	7,350	2,902	103	1%	\$103	\$0
SOURIS VOLUNTEER FIREFIGHTERS	9,517	7,330	2,187	95	1%	\$95	\$0
METRO SPORTS FOUNDATION INC	8,389	4,185	4,204	84	1%	\$84	\$0
ZEELAND LIONS CLUB	7,668	5,820	1,848	77	1%	\$77	\$0
FOUNDATION FOR ORTHODOXY	7,512	5,626	1,886	75	1%	\$75	\$0
THREE RIVERS GYMNASTICS	6,491	4,542	1,949	65	1%	\$65	\$0
SHEYENNE VALLEY AERIE 2968 FRATERNAL ORDER OF EAGLE	6,256	4,862	1,394	63	1%	\$63	\$0
MANTADOR VOLUNTEER FIREFIGHTERS	6,113	4,363	1,750	61	1%	\$61	\$0

MINOT COMMUNITY CENTER ON AGING INC	6,069	7,717	352	61	1%	\$	\$0
LANGDON AREA SENIOR CITIZENS INC	5,561	4,268	1,293	56	1%	\$56	\$0
AGGIE BOOSTERS INC	5,266	2,750	2,516	53	1%	\$53	\$0
MOTT VOLUNTEER FIRE BRIGADE	5,250	4,150	1,100	53	1%	\$53	\$0
ENDERLIN ALUMNI ASSOC INC	5,189	4,214	975	52	1%	\$52	\$0
LANGDON COUNTRY CLUB	4,900	3,500	1,400	49	1%	\$49	\$0
HORACE LIONS CLUB	4,319	2,884	1,435	43	1%	\$43	\$0
LIONS CLUB OF GLEN ULLIN NORTH DAKOTA	4,145	3,056	1,089	41	1%	\$41	\$0
GREATER GRAND FORKS SERTOMA CLUB	4,000	2,550	1,450	40	1%	\$40	\$0
UNITY MEDICAL CENTER FOUNDATION	4,000	2,500	1,500	40	1%	\$40	\$0
TWIN RIVER SADDLE CLUB	3,638	1,615	2,023	36	1%	\$36	\$0
BARNEY RURAL FIRE PROTECTION DISTRICT	3,628	2,906	722	36	1%	\$36	\$0
JAMESTOWN COLLEGE	3,148	1,574	1,574	31	1%	\$31	\$0
PETERSON - OLSON POST NO 13	2,720	1,869	851	27	1%	\$27	\$0
VALLEY CITY STATE UNIVERSITY FOUNDATION	1,883	377	1,506	19	1%	\$19	\$0
DAKOTA COLLEGE AT BOTTINEAU LOGROLLERS INC	1,162	750	412	12	1%	\$12	\$0
MINOT CATHOLIC SCHOOLS CORPORATION	25	0	25	0	1%	\$0	\$0
AMERICAN LEGION BOSH-RYBA POST 157	0	0	0	0	0%	\$0	\$0
AMERICAN LEGION VETERANS CLUB INCORPORATED	0	0	0	0	0%	\$0	\$0
ANAMOOSSE RURAL FIRE PROTECTION DISTRICT	0	0	0	0	0%	\$0	\$0
BELFIELD SPORTSMAN CLUB	0	0	0	0	0%	\$0	\$0
BOWMAN LIONS CLUB INC	0	0	0	0	0%	\$0	\$0
COPPERSTOWN MEDICAL CENTER FOUNDATION	0	0	0	0	0%	\$0	\$0
DEVILS LAKE TOWN AND COUNTRY CLUB	0	0	0	0	0%	\$0	\$0
HILLSBORO KNIGHTS OF COLUMBUS INC	0	0	0	0	0%	\$0	\$0
KNIGHTS OF COLUMBUS COUNCIL 1260 INC	0	0	0	0	0%	\$0	\$0
LAKE REGION CORPORATION	0	0	0	0	0%	\$0	\$0
LAKOTA COMMUNITY FOUNDATION	0	0	0	0	0%	\$0	\$0
MEDCENTER ONE FOUNDATION	0	0	0	0	0%	\$0	\$0
NORTH DAKOTA NATURAL RESOURCES CONSERVATION	0	0	0	0	0%	\$0	\$0
RMEF MINN-DAK CHAPTER INC	0	0	0	0	0%	\$0	\$0
THE LIONS CLUB OF OAKES	0	0	0	0	0%	\$0	\$0
WILLISTON BASIN INDIAN CLUB	0	0	0	0	0%	\$0	\$0
	<u>\$73,021,014</u>	<u>\$58,357,395</u>	<u>\$14,663,619</u>	<u>\$1,339,958</u>	<u>1.84%</u>	<u>\$730,210</u>	<u>(\$609,748)</u>

Total Active Organizations for December 2011 = 280

% of orgs at:

2.5% =	4.3%
2.0% =	3.2%
1.5% =	3.2%
1.0% =	89.3%

Testimony of Ken Karls

February 4, 2013

SENATE APPROPRIATIONS COMMITTEE – SB 2163

Mr. Chairman and members of the committee, my name is Ken Karls and I represent the Cystic Fibrosis Association of North Dakota (CFA). I am here to testify in favor of Senate Bill 2163,

CFA exists to help North Dakota individuals and their families cope with the uninsured costs involved in fighting cystic fibrosis on a daily basis. These costs include, but are not limited to assistance with medications, therapeutic equipment, scholarships, lung transplants and support group meetings.

CFA is not affiliated with any national or international parent group, nor does CFA receive any government funding. The vast majority of the money we raise to help North Dakotans is raised in North Dakota and is spent within its borders.

As drafted, and had SB 2163 been in effect during the four quarters from July 2011 through June 2012, it would have reduced the amount of tax paid by the Cystic Fibrosis Association of North Dakota by \$30,840 or \$2,570 per month. (We paid \$71,172 in gaming tax during that fiscal year. We would have paid \$40,332.)

For the most recent quarter, CFA just paid \$21,065 to the State of North Dakota which would have been reduced to \$10,532 had SB 2163 been in effect. While that savings to CFA would not represent a significant impact in revenues relative to the total State General Fund, it does represent a substantial reduction to CFA and the programs we provide. CFA helps people from the four corners of the State and would welcome a reduction in our governmental cost of providing services to those people. We recommend your favorable consideration of SB 2163.

I would be happy to answer questions regarding my testimony.

Additional Testimony of Ken Karls, Cystic Fibrosis Association of North Dakota

February 4, 2013

Senate Appropriations Committee – SB 2163

Mr. Chairman, and members of the Committee, under the existing law, charities are taxed on a graduated scale from 1% to 2 ½%, depending on total gross sales.

- For those with gross sales not exceeding \$500,000, the tax is 1%.
- For those with gross sales of \$500,000 to \$999,999, the tax is 1½%.
- For those with gross sales of \$1,000,000 to 1,499,999, the tax is 2%.
- For those with gross sales of \$1,500,000 and above, the tax is 2 ½%.

During the most recent quarter, CFA's gross sales exceeded the 1 ½% level by \$53,278. Figuring an average payout of 80%, that means that the adjusted gross was \$10,655 of which 60% is used for expenses.

That left \$4,264 for use on programs and services to people with cystic fibrosis. However, because CFA exceeded the 1 ½% level, we were required to pay 2% on the entire amount of gross sales.

- $\$1,053,277 \times 2\% = \$21,065$
- $\$999,999 \times 1\frac{1}{2}\% = \$15,000$
- \$4,264 in future program services cost us \$6,065 in increased taxes.

CFA paid \$1,801 more in taxes than it received in income for exceeding one of the arbitrary levels set in the present law. That, in my estimation is a regressive tax. This example has happened to us in three of the past four quarters.

Thank you for this opportunity to appear before you.

SENATE BILL 2163
SENATE APPROPRIATIONS COMMITTEE
TESTIMONY SUBMITTED BY JANELLE MITZEL
FEBRUARY 4TH, 2013

DEVELOPMENT HOMES, INC:

- Nonprofit in Grand Forks providing community based support services to persons with disabilities
- Residential Services including seven groups homes and independent living settings
- Vocational Services including job training and placement
- Family Services including respite care and in-home support
- Approximately 175 children and adults served through all stages of life
- 11th largest employer in Grand Forks, employing approximately 400 people

GAMING TRUST REVENUE:

- Provides financial funds necessary to supplement new projects, such as bricks & mortar
- Specialized adaptive equipment for persons served
- Urgent/Crisis Care needs for persons served
- Basic Care Needs, such as eyeglasses, shoes, clothing
- Specialized training for professional staff including nurses and social workers
- Grants to ND communities funding local needs, including police equipment, literacy adaptive equipment and software, drug & alcohol prevention, and substance abuse and mental health professional facilitators

TAXES:

- In 2011 DHI paid over \$262,000 in gaming taxes to the state of North Dakota.
- In 2012 DHI will pay over \$250,000 in gaming taxes to the state of North Dakota.

DHI would appreciate your support today to continue providing critical services to the most vulnerable citizens of our state.

CHARITABLE GAMING TAX COLLECTION

Current Tax Structure Estimations

2011- 2013 Biennium	\$11.6 million
2013 - 2015 Biennium	\$10.8 million

Estimated Tax at 1% of Gross Sales per biennium \$6.5 million

Gaming Division Operating Costs per biennium \$2.5 million

- Currently the charitable gaming taxes collected in six months funds the biennium general fund appropriation for the Gaming Division based on the current tax structure.
- Attorney General's Gaming Division costs include special fund appropriations over \$500,000 for cities/counties.

DEVELOPMENT HOMES INC.

2011 Taxes Paid	\$262,000	Tax at 1%	\$99,000	Savings	\$148,000
Two different tax structures in 2011					

2012 Taxes Paid	\$250,000	Tax at 1%	\$100,000	Savings	\$150,000
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Testimony of Ken Karls

March 11, 2013

HOUSE FINANCE & TAXATION COMMITTEE – SB 2163

Mr. Chairman and members of the committee, my name is Ken Karls and I represent the Cystic Fibrosis Association of North Dakota (CFA). I am here to testify in favor of Senate Bill 2163,

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CFA is not affiliated with any national or international parent group, nor does CFA receive any government funding. The vast majority of the money we raise to help North Dakotans is raised in North Dakota and is spent within its borders.

As drafted, and had SB 2163 been in effect during the four quarters from July 2011 through June 2012, it would have reduced the amount of tax paid by the Cystic Fibrosis Association of North Dakota by \$30,840 or \$2,570 per month. (We paid \$71,172 in gaming tax during that fiscal year. We would have paid \$40,332.)

For the most recent quarter, CFA just paid \$21,065 to the State of North Dakota which would have been reduced to \$10,532 had SB 2163 been in effect. While that savings to CFA would not represent a significant impact in revenues relative to the total State General Fund, it does represent a substantial reduction to CFA and the programs we provide. CFA helps people from the four corners of the State and would welcome a reduction in our governmental cost of providing services to those people. We recommend your favorable consideration of SB 2163.

I would be happy to answer questions regarding my testimony.

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Additional Testimony of Ken Karls, Cystic Fibrosis Association of North Dakota

March 11, 2013

House Finance & Taxation Committee – **SB 2163**

Mr. Chairman, and members of the Committee, under the existing law, charities are taxed on a graduated scale from 1% to 2 ½%, depending on total gross sales.

- For those with gross sales not exceeding \$500,000, the tax is 1%.
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- For those with gross sales of \$1,500,000 and above, the tax is 2 ½%.

During the most recent quarter, CFA's gross sales exceeded the 1 ½% level by \$53,278. Figuring an average payout of 80%, that means that the adjusted gross was \$10,655 of which 60% is used for expenses.

That left \$4,264 for use on programs and services to people with cystic fibrosis. However, because CFA exceeded the 1 ½% level, we were required to pay 2% on the entire amount of gross sales.

- $\$1,053,277 \times 2\% = \$21,065$
- $\$999,999 \times 1\frac{1}{2}\% = \$15,000$
- \$4,264 in future program services cost us \$6,065 in increased taxes.

CFA paid \$1,801 more in taxes than it received in income for exceeding one of the arbitrary levels set in the present law. That, in my estimation is a regressive tax. This example has happened to us in three of the past four quarters.

Thank you for this opportunity to appear before you.

#22

TESTIMONY IN SUPPORT OF
SENATE BILL NO. 2163
HOUSE FINANCE AND TAXATION COMMITTEE
March 11, 2013

Chairman Belter, House Finance and Tax Committee members, my name is Karen Breiner and I appear before you on behalf of Plains Art Museum and their Board of Directors to express support for SB 2163.

Reducing the gaming tax to a 1% flat tax will allow the state's nonprofits to direct more earned revenue into the programs that serve North Dakota citizens. The \$4.9 million in reduced gaming taxes would allow community nonprofits to meet the increased demands for services and to reinstate programs and services that that were cut or reduced during recent tough economic times.

With a 1% flat gaming tax, the gaming tax collection for the next biennium is estimated at \$5.9 million, which is well over the \$2.5 million needed by the Attorney General's office to regulate charitable gaming.

For Plains Art Museum, it will mean that we can invest more of our earned income into the art education for youth and adults throughout the state. We serve 55,000 to 60,000 people annually. We serve teachers and students in towns throughout North Dakota, where few or no art education resources are available. We serve more than 15,000 youth each year with gallery learning and hands-on art making in our Center for Creativity which recently opened in September of 2012.

We respectfully request that you support North Dakota charities and give **SB 2163 a DO PASS recommendation.**

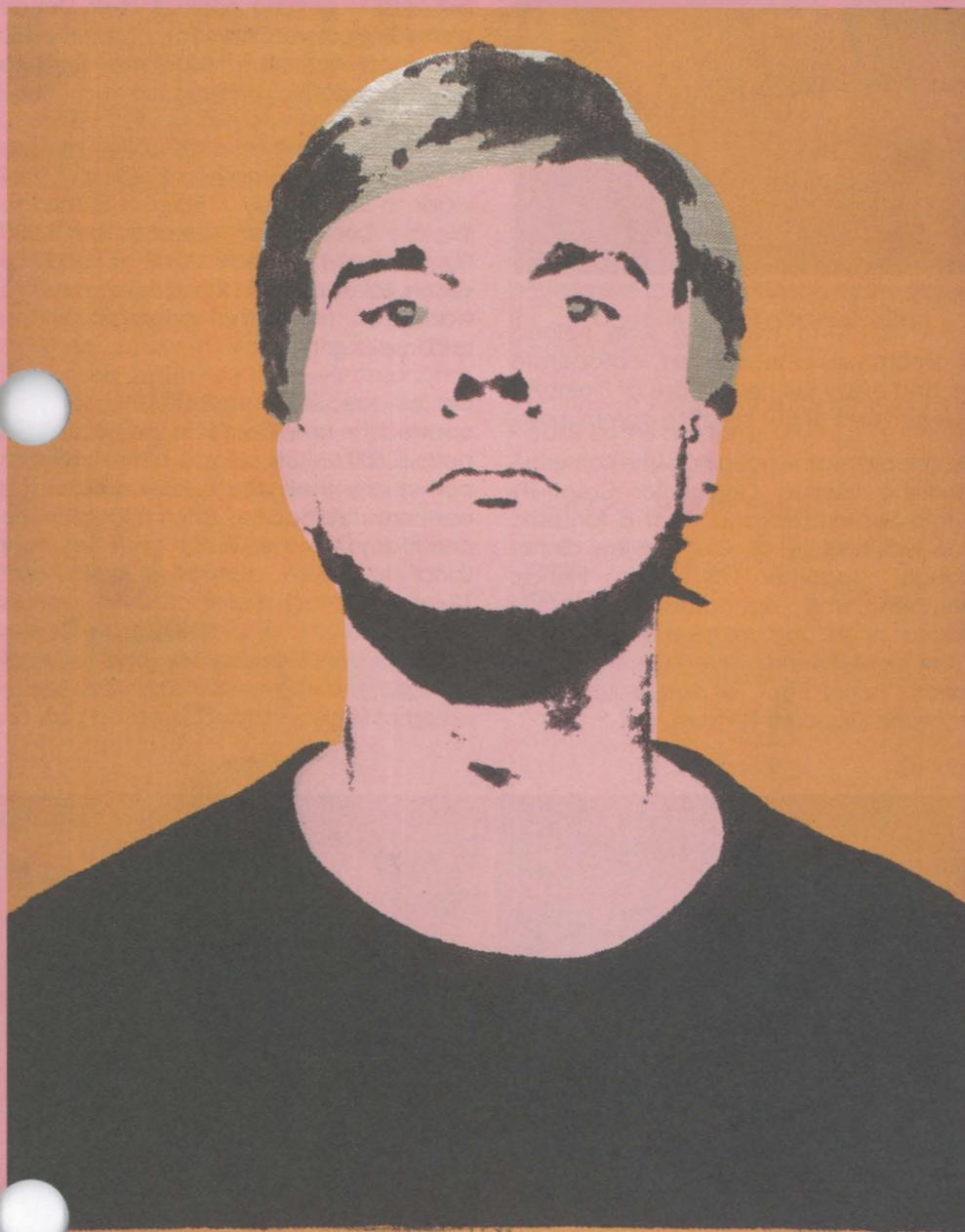
I will be glad to respond to questions you might have.

Karen Breiner, Gaming Manager
Plains Art Museum

PLAINS ART MUSEUM

NEWS *ae#*

JANUARY - MAY 2013 • VOLUME 14 • ISSUE 1



ANDY WARHOL Creating Myth and Icon

House Finance & Taxation

SB # 2163

Testimony in Support Submitted by Rusty Steffan

March 11th 2013

Chairman Belter, and members of the House Finance & Taxation committee, my name is Rusty Steffan and I am the gaming manager for the LISTEN Center in Grand Forks, ND. I am here today to speak in support of SB 2163.

The Listen Center in Grand Forks was established in 1984 and serves people with intellectual disabilities in two different settings. The day service program works with individuals 21 years of age and older, and our north-end drop-in center with both youths and adults.

The focus of the day services program is to develop community integration and to build on personal independence and social capital growth. Current program involves 47 individuals supervised by 20 staff.

The drop in program is more of a community center which integrates individuals with intellectual disabilities with other people in the community. It is a facility that is open to all community kids as a "drop-in" a place to go. This facility has also created a performing arts program for both the young and the old and helps individuals with intellectual disabilities embrace other functions such as song & dance.

#3 p. 2

Gaming revenue supports close to 80% of the annual operating budget of our drop in program. When gaming revenue falls short so must the hours and days our north-end facility can stay open. This was noticed just last year when we were forced to reduce our hours of operation down to 3 days with hours 3 to 9 pm. With tremendous support from the community we were able to reopen Monday through Friday 3 to 9 pm and Sundays 1 to 5.

The current tax on gross proceeds hurts any charity which conducts a fair amount of table games. The table games have a lower percent of hold in relation to pull-tabs or bingo so those charities that have a lot of Blackjack pay more in taxes than they did prior to the tax listed below.

Current Gaming Tax Structure: Based on Gross Proceeds

- 1 % - \$0 to \$500,000.
- 1.5 % - \$500,001. To \$1 Million
- 2 % - \$1,000,001 To \$ 1.5 Million
- 2.5 % over \$1.5 Million

It not only penalizes charities with heavy table activity but also discourages any type of growth and in some cases it has caused charities to leave sites so they can fall into a lower tax bracket.

With the reduction in gaming tax our charity would retain an additional \$49,000 that would go directly into program needs.

Please vote for a Do Pass on SB 2163

Thank You!

#11

SENATE BILL 2163
HOUSE FINANCE & TAX COMMITTEE
TESTIMONY SUBMITTED BY JANELLE MITZEL
MARCH 11TH, 2013

DEVELOPMENT HOMES, INC:

- **Nonprofit in Grand Forks providing community based support services to persons with disabilities**
- **Residential Services including seven groups homes and independent living settings**
- **Vocational Services including job training and placement**
- **Family Services including respite care and in-home support**
- **Approximately 175 children and adults served through all stages of life**
- **11th largest employer in Grand Forks, employing approximately 400 people**

GAMING TRUST REVENUE:

- **Provides financial funds necessary to supplement new projects, such as bricks & mortar**
- **Specialized adaptive equipment for persons served**
- **Urgent/Crisis Care needs for persons served**
- **Basic Care Needs, such as eyeglasses, shoes, clothing**
- **Specialized training for professional staff including nurses and social workers**
- **Grants to ND communities funding local needs, including police equipment, literacy adaptive equipment and software, drug & alcohol prevention, and substance abuse and mental health professional facilitators**

TAXES:

- **In 2011 DHI paid over \$262,000 in gaming taxes to the state of North Dakota.**
- **In 2012 DHI will pay over \$250,000 in gaming taxes to the state of North Dakota.**

DHI would appreciate your support today to continue providing critical services to the most vulnerable citizens of our state.

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CHARITABLE GAMING TAX COLLECTION

Current Tax Structure Estimations

2011 - 2013 Biennium \$11.6 million
2013 - 2015 Biennium \$10.8 million

Estimated Tax at 1% of Gross Sales per biennium \$6.5 million

Gaming Division Operating Costs per biennium \$2.5 million

- Currently the charitable gaming taxes collected in six months funds the biennium general fund appropriation for the Gaming Division based on the current tax structure.
- Attorney General's Gaming Division costs include special fund appropriations over \$500,000 for cities/counties.

DEVELOPMENT HOMES INC.

2011 Taxes Paid \$262,000 Tax at 1% \$99,000 Savings \$148,000
Two different tax structures in 2011

2012 Taxes Paid \$250,000 Tax at 1% \$100,000 Savings \$150,000

Finance & Taxation Committee
Senate Bill No. 2163
History of Gaming Taxes
March 11, 2013

#506

1977

Gaming tax established at 3% of adjusted gross proceeds.

1979

Gaming tax rate increased from 3% to 5% of adjusted gross proceeds.

1983

The gaming tax rate changed from 5% of adjusted gross proceeds to 5% on the first \$600,000 of adjusted gross proceeds and 20% on adjusted gross proceeds over \$600,000 per quarter.

1989

The gaming tax rate was changed to 5% up to \$200,000, 10% on \$200,000 up to \$400,000, 15% on \$400,000 up to \$600,000, and 20% on amounts over \$600,000 on adjusted gross proceeds per quarter. In addition, a 2% excise tax was imposed on pull tab gross proceeds and sales tax was imposed on bingo cards.

1993

The excise tax on pull tab gross proceeds was increased from 2% to 4½%.

2001

The 4½% excise tax on pull tab gross proceeds was eliminated for organizations whose gross proceeds did not exceed \$4,000 for a quarter.

2007

Sales tax was no longer imposed on bingo cards but instead it was replaced with a 3% excise tax on the gross sales of bingo cards.

2009

The previous 4½% excise tax on pull tab gross proceeds was reduced to 3%.

2011

The previous gaming tax of 5 - 20% on adjusted gross proceeds and the separate 3% excise tax on gross proceeds of bingo cards and pull tabs was replaced with a tax of **1% on gross proceeds not exceeding \$500,000, 1½% on gross proceeds exceeding \$500,000 but not exceeding \$1 million, 2% on gross proceeds exceeding \$1 million but not exceeding \$1.5 million, and 2½% on gross proceeds exceeding \$1.5 million for each quarter of activity.**

5b

Proposed Tax Change with 1% of Gross Proceeds

Quarter ended December 2011

Name	Gross Proceeds	Prizes	Adjusted Gross Proceeds	Gaming Tax	Tax Rate Paid	Proposed Tax Rate Change	Difference
NORTH DAKOTA ASSOCIATION FOR THE DISABLED INC	\$5,684,749	\$4,663,675	\$1,021,074	\$142,119	2.50%	\$56,847	(\$85,272)
PRAIRIE PUBLIC BROADCASTING INC	3,779,151	3,086,201	692,950	94,479	2.50%	\$37,792	(\$56,687)
PLAINS ART MUSEUM	2,712,523	2,206,985	505,538	67,813	2.50%	\$27,125	(\$40,688)
MINOT HOCKEY BOOSTERS INC	2,691,267	2,168,145	523,122	67,282	2.50%	\$26,913	(\$40,369)
MINOT JUNIOR GOLF ASSOCIATION INC	2,600,551	2,086,684	513,867	65,014	2.50%	\$26,006	(\$39,008)
DEVELOPMENT HOMES INC	2,399,297	2,031,625	367,672	59,982	2.50%	\$23,993	(\$35,989)
BISMARCK-MANDAN CONVENTION & VISITORS BUREAU INC	2,015,822	1,638,488	377,334	50,396	2.50%	\$20,158	(\$30,238)
GRAND FORKS BLUE LINE CLUB INC	1,820,455	1,481,641	338,814	45,511	2.50%	\$18,205	(\$27,306)
SHARE HOUSE INC	1,810,723	1,480,182	330,541	45,268	2.50%	\$18,107	(\$27,161)
WILLISTON STATE COLLEGE FOUNDATION	1,807,224	1,507,857	299,367	45,181	2.50%	\$18,072	(\$27,109)
DICKINSON YOUTH ACTIVITIES INC	1,766,572	1,420,522	346,050	44,164	2.50%	\$17,666	(\$26,498)
AMERICAN FOUNDATION FOR WILDLIFE	1,709,629	1,371,361	338,268	42,741	2.50%	\$17,096	(\$25,645)
WEST FARGO HOCKEY ASSOCIATION INC	1,485,805	1,272,660	213,145	29,716	2%	\$14,858	(\$14,858)
WILLISTON CONVENTION AND VISITORS BUREAU INC	1,454,842	1,154,916	299,926	29,097	2%	\$14,548	(\$14,549)
FORT ABRAHAM LINCOLN FOUNDATION	1,389,911	1,092,073	297,838	27,798	2%	\$13,899	(\$13,899)
THE TEAM MAKERS CLUB INC	1,297,090	1,013,419	283,671	25,942	2%	\$12,971	(\$12,971)
L I S T E N INC	1,262,262	1,019,321	242,941	25,245	2%	\$12,623	(\$12,622)
JAMESTOWN COUNCIL KNIGHTS OF COLUMBUS NO 1883	1,197,007	939,520	257,487	23,940	2%	\$11,970	(\$11,970)
WILLISTON LODGE NO 239 LOYAL ORDER OF MOOSE	1,171,430	969,182	202,248	23,429	2%	\$11,714	(\$11,715)
PROGRESS ENTERPRISES INC	1,157,690	973,057	184,633	23,154	2%	\$11,577	(\$11,577)
NORTHERN PRAIRIE PERFORMING ARTS	1,080,141	891,071	189,070	21,603	2%	\$10,801	(\$10,802)
CYSTIC FIBROSIS ASSOCIATION OF NORTH DAKOTA	965,172	770,264	194,908	14,478	1.50%	\$9,652	(\$4,826)
VETERANS CLUB	964,067	749,453	214,614	14,461	1.50%	\$9,641	(\$4,820)
RED RIVER HUMAN SERVICES FOUNDATION	923,253	766,603	156,650	13,849	1.50%	\$9,233	(\$4,616)
MANDAN HOCKEY CLUB INC	776,125	620,856	155,269	11,642	1.50%	\$7,761	(\$3,881)
NODAK SPORTSMEN'S CLUB	669,548	511,403	158,145	10,043	1.50%	\$6,695	(\$3,348)
DICKINSON AERIE #2328 FRATERNAL ORDER OF EAGLES	605,822	483,398	122,424	9,087	1.50%	\$6,058	(\$3,029)
BROTHERHOOD OF ST ANTHONY	577,538	461,010	116,528	8,663	1.50%	\$5,775	(\$2,888)
CITIZEN ASSISTANCE PROGRAMS	560,364	470,693	89,671	8,405	1.50%	\$5,604	(\$2,801)
DEVILS LAKE YOUTH ACTIVITIES ASSOCIATION	520,475	409,631	110,844	7,807	1.50%	\$5,205	(\$2,602)
MSU BEAVER BOOSTERS INC	484,069	386,488	97,581	4,841	1%	\$4,841	\$0
MINOT STATE UNIVERSITY- ALUMNI ASSOCIATION INC	460,798	370,190	90,608	4,608	1%	\$4,608	\$0
VALLEY CITY AERIE #2192 FRATERNAL ORDER OF EAGLES I	459,208	359,807	99,401	4,592	1%	\$4,592	\$0
TEAMSTERS	449,862	360,321	89,541	4,499	1%	\$4,499	\$0
ARTHUR W JONES POST NO 7564 VFW OF THE UNITED STATE	439,528	336,865	102,663	4,395	1%	\$4,395	\$0
BOYS & GIRLS CLUB OF THE RED RIVER VALLEY	417,391	344,596	72,795	4,174	1%	\$4,174	\$0
AMERICAN GOLD GYMNASTICS	409,427	339,301	70,126	4,094	1%	\$4,094	\$0
DICKINSON CHARITIES A NONPROFIT CORPORATION	408,457	321,632	86,825	4,085	1%	\$4,085	\$0
THE ARC UPPER VALLEY INC	392,383	324,879	67,504	3,924	1%	\$3,924	\$0

AMVETS POST NO 9	387,845	305,060	82,785	3,878	1%	\$3,878	\$0
EDGAR M BOYD POST NO 37 DEPT OF ND OF THE AMERICAN	378,992	317,477	61,515	3,790	1%	\$3,790	\$0
HAZEN WINTER SPORTS ASSOCIATION INC	378,133	292,393	85,740	3,781	1%	\$3,781	\$0
GRAFTON BLUELINE CLUB INC	370,031	296,461	73,570	3,700	1%	\$3,700	\$0
HOPE FIRE DEPARTMENT INC	338,476	262,606	75,870	3,385	1%	\$3,385	\$0
NORTH DAKOTA BUFFALO FOUNDATION INC	331,109	261,424	69,685	3,311	1%	\$3,311	\$0
DEVILS LAKE RURAL FIRE DEPARTMENT INC	314,259	235,459	78,800	3,143	1%	\$3,143	\$0
AMERICAN LEGION POST #29	311,127	245,645	65,482	3,111	1%	\$3,111	\$0
FRANK S HENRY POST NO 2764 OF THE VFW OF THE US	309,237	251,060	58,177	3,092	1%	\$3,092	\$0
LANGDON F O E AERIE 3454 INC	307,622	249,785	57,837	3,076	1%	\$3,076	\$0
VELVA VOLUNTEER FIRE DEPT	300,024	232,795	67,229	3,000	1%	\$3,000	\$0
VFW CLUB OF FARGO	287,385	226,679	60,706	2,874	1%	\$2,874	\$0
GRAFTON CURLERS INC	266,921	217,870	49,051	2,669	1%	\$2,669	\$0
MANDAN LODGE NO 425 LOYAL ORDER OF MOOSE INCORPORAT	262,014	203,192	58,822	2,620	1%	\$2,620	\$0
SPECIAL OLYMPICS NORTH DAKOTA	261,765	213,217	48,548	2,618	1%	\$2,618	\$0
WELLS AERIE NO 3080 FRATERNAL ORDER OF EAGLES	259,703	204,013	55,690	2,597	1%	\$2,597	\$0
WATFORD CITY AERIE NUMBER 3543 FRATERNAL ORDER OF E	254,154	199,822	54,332	2,542	1%	\$2,542	\$0
RAY FIRE DEPARTMENT INC	245,628	189,472	56,156	2,456	1%	\$2,456	\$0
EGELAND SENIOR CITIZENS	244,064	180,997	63,067	2,441	1%	\$2,441	\$0
VICTOR B WALLIN POST NO 12 THE AMERICAN LEGION	240,651	185,511	55,140	2,407	1%	\$2,407	\$0
NATIONAL MULTIPLE SCLEROSIS SOCIETY-NORTH CENTRAL S	222,982	183,453	39,529	2,230	1%	\$2,230	\$0
CARRINGTON YOUTH CENTER INC	220,582	176,211	44,371	2,206	1%	\$2,206	\$0
RUGBY AERIE 3834 FRATERNAL ORDER OF EAGLES	219,286	162,121	57,165	2,193	1%	\$2,193	\$0
GARRISON AREA IMPROVEMENT INC	217,461	167,918	49,543	2,175	1%	\$2,175	\$0
THE HARWOOD POST #297 THE AMERICAN LEGION DEPARTMEN	213,829	166,261	47,568	2,138	1%	\$2,138	\$0
FRANK SUMMERFIELD POST NO 3363 VFW OF THE U S INC	195,140	156,653	38,487	1,951	1%	\$1,951	\$0
BOWMAN COUNTY DEVELOPMENT CORPORATION	195,080	151,017	44,063	1,951	1%	\$1,951	\$0
AMERICAN LEGION POST #42	193,693	152,124	41,569	1,937	1%	\$1,937	\$0
WILLIAM C BLAIR POST NO 144 THE AMERICAN LEGION BEL	187,810	142,640	45,170	1,878	1%	\$1,878	\$0
DRAYTON CURLING CLUB INC	187,060	159,472	27,588	1,871	1%	\$1,871	\$0
WAHPETON AERIE NO 2749 FRATERNAL ORDER OF EAGLES	186,818	129,191	57,627	1,868	1%	\$1,868	\$0
EL ZAGAL VIKING PATROL INC	176,293	136,254	40,039	1,763	1%	\$1,763	\$0
WELLS/SHERIDAN COUNTY AGING COUNCIL INC	173,312	123,004	50,308	1,733	1%	\$1,733	\$0
ST THOMAS BOOSTER CLUB INC	172,599	138,328	34,271	1,726	1%	\$1,726	\$0
HARLEY SALZMAN - BADLANDS POST NO 5 AMERICAN LEGION	172,001	135,196	36,805	1,720	1%	\$1,720	\$0
MINOT AERIE NO 2376 FRATERNAL ORDER OF EAGLES	170,196	131,019	39,177	1,702	1%	\$1,702	\$0
FRATERNAL ORDER OF EAGLES NO 2451	166,121	125,443	40,678	1,661	1%	\$1,661	\$0
BISMARCK LODGE #302 LOYAL ORDER OF MOOSE	165,125	130,782	34,343	1,651	1%	\$1,651	\$0
LAMOURE BASEBALL BOOSTERS INC	163,864	126,815	37,049	1,639	1%	\$1,639	\$0
ASHLEY LIONS CLUB	161,148	123,005	38,143	1,611	1%	\$1,611	\$0
COOPERSTOWN MUNICIPAL ASSOCIATION	154,582	118,001	36,581	1,546	1%	\$1,546	\$0
LIDGERWOOD COLUMBUS HALL ASSOCIATION INC	151,230	121,440	29,790	1,512	1%	\$1,512	\$0
VETERANS INCORPORATED	149,279	110,049	39,230	1,493	1%	\$1,493	\$0
AMERICAN LEGION CLUB INC	149,044	114,133	34,911	1,490	1%	\$1,490	\$0
GILBERT N NELSON POST NO 1326 VFW DEPT OF NORTH DAK	145,232	111,537	33,695	1,452	1%	\$1,452	\$0

NEW ROCKFORD GOLF CLUB	144,227	111,588	32,639	1,442	1%	\$1,442	\$0
WEST FARGO FIRE DEPARTMENT INC	143,752	118,022	25,730	1,438	1%	\$1,438	\$0
NEW SALEM CIVIC CLUB INC	142,037	108,324	33,713	1,420	1%	\$1,420	\$0
DUCKS UNLIMITED INC	136,676	0	136,676	1,367	1%	\$1,367	\$0
LARIMORE BOOSTER CLUB INC	134,002	108,746	25,256	1,340	1%	\$1,340	\$0
KILLDEER SADDLE CLUB	128,941	97,683	31,258	1,289	1%	\$1,289	\$0
LAKE REGION BASEBALL BOOSTERS	124,710	95,744	28,966	1,247	1%	\$1,247	\$0
MERCER COUNTY WOMEN'S ACTION AND RESOURCE CENTER	123,747	97,582	26,165	1,237	1%	\$1,237	\$0
OAKES ENHANCEMENT INC	123,458	95,329	28,129	1,235	1%	\$1,235	\$0
CAVALIER COUNTY SEARCH AND RESCUE	119,255	96,302	22,953	1,193	1%	\$1,193	\$0
FRATERNAL ORDER OF EAGLES-BISMARCK AERIE #2237	118,953	95,059	23,894	1,190	1%	\$1,190	\$0
WAHPETON HOCKEY ASSOCIATION INC	117,218	96,520	20,698	1,172	1%	\$1,172	\$0
BUXTON DAYCARE	117,158	88,896	28,262	1,172	1%	\$1,172	\$0
EMERADO-ARVILLA LIONS CLUB	116,211	88,148	28,063	1,162	1%	\$1,162	\$0
HILLSBORO ECONOMIC DEVELOPMENT CORPORATION	115,992	90,067	25,925	1,160	1%	\$1,160	\$0
SCHWANDT GOODMAN POST NO 9050 VFW OF THE US	115,950	90,674	25,276	1,160	1%	\$1,160	\$0
RIDGE RUNNERS SNOWMOBILE CLUB	114,861	89,581	25,280	1,149	1%	\$1,149	\$0
HARWOOD AREA FIRE AND RESCUE INC	111,912	89,242	22,670	1,119	1%	\$1,119	\$0
AMERICAN LEGION LAWRENCE MILTON BERG POST #38	111,836	87,285	24,551	1,118	1%	\$1,118	\$0
DIVIDE COUNTY QUARTERBACK CLUB INC	108,593	83,100	25,493	1,086	1%	\$1,086	\$0
MOTT OPPORTUNITY TODAY AND TOMORROW INC	107,047	83,923	23,124	1,070	1%	\$1,070	\$0
BISON BOOSTER CLUB OF MILNOR ND	103,158	79,315	23,843	1,032	1%	\$1,032	\$0
BISMARCK ELKS HOME ASSOCIATION	102,857	85,191	17,666	1,029	1%	\$1,029	\$0
EDGAR A FISHER POST NO 60 OF THE AMERICAN LEGION	102,369	79,180	23,189	1,024	1%	\$1,024	\$0
RUGBY JAYCEES	101,642	78,115	23,527	1,016	1%	\$1,016	\$0
DETHMAN ARMSTRONG AMERICAN LEGION POST NO 194	101,034	67,555	33,479	1,010	1%	\$1,010	\$0
DICKINSON ELKS LODGE NO 1137	100,238	76,092	24,146	1,002	1%	\$1,002	\$0
VELVA LEGION - JOSEPH I WELLER POST 39 INC	99,016	77,952	21,064	990	1%	\$990	\$0
REGENT DEVELOPMENT CORPORATION	98,874	75,047	23,827	989	1%	\$989	\$0
BULLIS POST NO 84 OF THE AMERICAN LEGION DEPT OF ND	98,546	75,965	22,581	985	1%	\$985	\$0
FRIENDS OF NÉCHE FIREMEN	97,770	77,266	20,504	978	1%	\$978	\$0
FESSENDEN ORIOLE BOOSTER CLUB INCORPORATION	97,302	75,592	21,710	973	1%	\$973	\$0
AMVETS JON A GREENLEY POST NO 7	93,812	73,235	20,577	938	1%	\$938	\$0
AMERICAN LEGION POST #54	91,897	70,693	21,204	919	1%	\$919	\$0
HAZELTON LIONS CLUB INC	91,090	70,635	20,455	911	1%	\$911	\$0
ELGIN LIONS CLUB	90,413	69,449	20,964	904	1%	\$904	\$0
TRIPLE R COTEAU HORSE CLUB LTD	89,723	69,176	20,547	897	1%	\$897	\$0
HENRY PARTHIE POST 146 OF THE NORTH DAKOTA AMERICAN	88,713	69,307	19,406	887	1%	\$887	\$0
SYKESTON COMMUNITY CLUB	87,840	68,626	19,214	878	1%	\$878	\$0
WESTHOPE SENIOR CITIZENS	86,670	67,910	18,760	867	1%	\$867	\$0
RUGBY AMATEUR HOCKEY ASSOCIATION	85,753	65,828	19,925	858	1%	\$858	\$0
ABATE OF NORTH DAKOTA	83,335	63,905	19,430	833	1%	\$833	\$0
TRI-COUNTY EXHIBITORS ASSOCIATION	80,292	61,416	18,876	803	1%	\$803	\$0
DUNSEITH COMMUNITY BETTERMENT CLUB	79,915	61,587	18,328	799	1%	\$799	\$0
PARK RIVER HOCKEY BOOSTERS INC	79,738	63,206	16,532	797	1%	\$797	\$0

DEVILS LAKE BLUE LINE CLUB INC	78,518	61,293	17,225	785	1%	\$785	\$0
HERMAN-SCHLENKER POST NO 137 THE AMERICAN LEGION DE	76,722	58,656	18,066	767	1%	\$767	\$0
ROLLY DARLING POST 171 AMERICAN LEGION	76,567	58,550	18,017	766	1%	\$766	\$0
THE AMERICAN LEGION LAWRENCE STEPHENSON POST 133	76,540	59,874	16,666	765	1%	\$765	\$0
MOUNTAIN/THINGVALLA FIRE PROTECTION DISTRICT	76,118	55,269	20,849	761	1%	\$761	\$0
AMERICAN LEGION PAUL FARUP POST NO 147	75,378	57,953	17,425	754	1%	\$754	\$0
JAMES K MCALEER AMVETS POST 20	74,885	56,785	18,100	749	1%	\$749	\$0
CROSBY BLUE LINE CLUB	73,020	56,467	16,553	730	1%	\$730	\$0
VALLEY SNOWDRIFTERS SNOWMOBILE CLUB	72,043	56,814	15,229	720	1%	\$720	\$0
NAPOLEON FUTURE LEADERS	71,917	57,452	14,465	719	1%	\$719	\$0
STS ANNE & JOACHIM CHURCH OF FARGO	71,500	19,567	51,933	715	1%	\$715	\$0
MOHALL FIRE DEPARTMENT	69,475	54,424	15,051	695	1%	\$695	\$0
MAYVILLE IMPROVEMENT CORPORATION	67,579	56,997	10,582	676	1%	\$676	\$0
LEEDS ECONOMIC DEVELOPMENT CORPORATION	66,198	49,573	16,625	662	1%	\$662	\$0
ENDERLIN RURAL FIRE PROTECTION DISTRICT INC	66,017	50,596	15,421	660	1%	\$660	\$0
HETTINGER JUNIOR CHAMBER OF COMMERCE	65,442	48,592	16,850	654	1%	\$654	\$0
MCCLUSKY MERCHANTS INC	64,102	50,269	13,833	641	1%	\$641	\$0
NORTHWOOD FIRE DEPARTMENT CHARITIES INC	62,456	46,005	16,451	625	1%	\$625	\$0
BARRY-HOOF POST NO 72 AMERICAN LEGION DEPT OF ND OF	62,309	48,914	13,395	623	1%	\$623	\$0
WILLIAM PERRY MAKEE POST 75 OF THE AMERICAN LEGION	61,639	47,348	14,291	616	1%	\$616	\$0
STRASBURG LIONS CLUB	61,325	44,472	16,853	613	1%	\$613	\$0
MAY-PORT HOCKEY CLUB INC	59,272	47,977	11,295	593	1%	\$593	\$0
WALTER J THOME POST NO 45 DEPT OF NORTH DAKOTA	57,420	44,850	12,570	574	1%	\$574	\$0
HATTON IMPROVEMENT CORPORATION	55,992	48,047	7,945	560	1%	\$560	\$0
PARK RIVER VOLUNTEER FIRE DEPARTMENT	55,292	42,875	12,417	553	1%	\$553	\$0
NORTH DAKOTA CHAPTERS OF DELTA WATERFOWL INC	54,665	11,852	42,813	547	1%	\$547	\$0
OLE SEMELING POST # 135	54,071	40,289	13,782	541	1%	\$541	\$0
ANAMOOSSE CIVIC CLUB	53,990	41,683	12,307	540	1%	\$540	\$0
AMERICAN LEGION HOLDING CORPORATION POST 92	53,666	40,238	13,428	537	1%	\$537	\$0
LISBON FIRE DEPARTMENT INC	53,502	39,235	14,267	535	1%	\$535	\$0
FINLEY IMPROVEMENT ASSOCIATION	52,950	42,066	10,884	530	1%	\$530	\$0
LINCOLN COMMUNITY CLUB	52,431	40,103	12,328	524	1%	\$524	\$0
FRIENDS OF THE LEONARD FIREFIGHTERS	51,568	40,155	11,413	516	1%	\$516	\$0
HANKINSON POST NO 88 DEPT OF ND OF THE AMERICAN LEG	51,272	37,936	13,336	513	1%	\$513	\$0
RICHARDTON FIREMEN'S AUXILIARY	50,962	39,070	11,892	510	1%	\$510	\$0
MUNICH AREA DEVELOPMENT CORPORATION	50,515	37,537	12,978	505	1%	\$505	\$0
FRED KELLE POST NUMBER 87 THE AMERICAN LEGION DEPT	49,857	37,540	12,317	499	1%	\$499	\$0
TIOGA AMERICAN LEGION POST NO 139 THE AMERICAN LEGI	49,786	38,853	10,933	498	1%	\$498	\$0
HEAD OF THE RED YOUTH ACTIVITIES ASSOCIATION INC	49,558	37,296	12,262	496	1%	\$496	\$0
GRENORA REGIONAL ECONOMIC DEVELOPMENT	48,869	37,380	11,489	489	1%	\$489	\$0
KULM AREA RECREATIONAL PROMOTORS	48,856	36,795	12,061	489	1%	\$489	\$0
SOUTH HEART VOLUNTEER FIRE FIGHTERS	46,876	36,280	10,596	469	1%	\$469	\$0
WAHPETON VETERANS INC	45,586	38,194	7,392	456	1%	\$456	\$0
CHRISTINE VOLUNTEER FIRE FIGHTERS INC	45,040	34,990	10,050	450	1%	\$450	\$0
VETS CLUB OF LARIMORE	44,408	38,168	6,240	444	1%	\$444	\$0

TETON BOOSTER CLUB INC	43,980	20,273	23,707	440	1%	\$440	\$0
LANGDON FIREMEN'S ASSOCIATION	42,962	33,485	9,477	430	1%	\$430	\$0
WALHALLA VOLUNTEER FIRE DEPARTMENT	42,224	32,814	9,410	422	1%	\$422	\$0
HOOPLE COMMUNITY RECREATION INC	41,594	33,273	8,321	416	1%	\$416	\$0
MINOT LODGE NO 822 LOYAL ORDER OF MOOSE INC	41,375	31,177	10,198	414	1%	\$414	\$0
NEATHERY-SIMENSEN POST # 756 VFW OF THE US	39,866	30,601	9,265	399	1%	\$399	\$0
SARGENT COUNTY HISTORICAL SOCIETY	39,782	31,687	8,095	398	1%	\$398	\$0
LAKOTA FIRE PROTECTION DISTRICT INC	39,622	30,508	9,114	396	1%	\$396	\$0
VETERANS OF FOREIGN WARS CLUB POST NO 753 VFW OF TH	39,017	30,560	8,457	390	1%	\$390	\$0
ALAMO VOLUNTEER FIRE FIGHTER'S	38,793	29,942	8,851	388	1%	\$388	\$0
HILLSBORO VETERANS CLUB ASSOCIATION INC	38,524	29,952	8,572	385	1%	\$385	\$0
MIDWAY AERIE 2923 FRATERNAL ORDER OF EAGLES	37,827	29,478	8,349	378	1%	\$378	\$0
TOLLEY FIRE DEPARTMENT	36,773	26,508	10,265	368	1%	\$368	\$0
FRIENDS OF SCRANTON FIRE PROTECTION DIST	35,315	26,265	9,050	353	1%	\$353	\$0
SAINT JOHN'S SCHOOL	35,100	17,099	18,001	351	1%	\$351	\$0
DRAKE COLUMBIAN CLUB DRAKE NORTH DAKOTA	35,000	23,641	11,359	350	1%	\$350	\$0
REEDER LIONS CLUB	33,399	25,503	7,896	334	1%	\$334	\$0
TURTLE RIVER LIONS CLUB	33,184	26,395	6,789	332	1%	\$332	\$0
PICK CITY FIRE DEPT	33,168	24,577	8,591	332	1%	\$332	\$0
JOHNSON-MELARY AMERICAN LEGION POST NO115 DEPT OF N	32,337	25,131	7,206	323	1%	\$323	\$0
PRAIRIE TUMBLEWEEDS ASSOCIATION	32,091	24,815	7,276	321	1%	\$321	\$0
COMET ATHLETIC CLUB	31,202	23,791	7,411	312	1%	\$312	\$0
GLADSTONE VOLUNTEER FIREFIGHTERS	31,066	23,330	7,736	311	1%	\$311	\$0
CAVALIER HOOK AND LADDER SOCIETY	30,217	23,400	6,817	302	1%	\$302	\$0
HANNAFORD CONSERVATION AND WILDLIFE CLUB	30,177	22,865	7,312	302	1%	\$302	\$0
LANGDON AREA HOCKEY BOOSTERS INC	29,865	22,704	7,161	299	1%	\$299	\$0
WILLOW CITY COMMUNITY CLUB INC	29,797	23,297	6,500	298	1%	\$298	\$0
GREAT BEND VOLUNTEER FIREFIGHTERS	29,680	21,501	8,179	297	1%	\$297	\$0
NEWBURG COMMUNITY CLUB	29,604	22,800	6,804	296	1%	\$296	\$0
CHURCH OF ST MARY - NEW ENGLAND	29,201	16,410	12,791	292	1%	\$292	\$0
BUFFALO COMMUNITY CLUB	28,801	21,909	6,892	288	1%	\$288	\$0
VALLEY TWISTERS GYMNASTICS CLUB INC	27,783	21,469	6,314	278	1%	\$278	\$0
SERTOMA CLUB OF MINOT	27,289	8,214	19,075	273	1%	\$273	\$0
VERONA VOLUNTEER FIRE DEPARTMENT	26,795	19,795	7,000	268	1%	\$268	\$0
RUNDELL-HOLICKY POST NO 21 THE AMERICAN LEGION DEPT	26,613	19,510	7,103	266	1%	\$266	\$0
ANTON ULIOHNS POST NO 66 THE AMERICAN LEGION DEPT N	26,445	20,510	5,935	264	1%	\$264	\$0
NEW ROCKFORD LIONS CLUB	26,293	20,820	5,473	263	1%	\$263	\$0
ABERCROMBIE VOLUNTEER FIRE & RESCUE	25,905	19,423	6,482	259	1%	\$259	\$0
THE TURTLE RIVER ROUGH RIDERS' SNOWMOBILE CLUB	25,138	19,338	5,800	251	1%	\$251	\$0
MAKOTI FIRE DEPT	25,079	18,967	6,112	251	1%	\$251	\$0
DRAKE JAYCEES	24,762	19,378	5,384	248	1%	\$248	\$0
RICE-DEEDE POST NO 205 THE AMERICAN LEGION DEPT OF	24,718	18,514	6,204	247	1%	\$247	\$0
JORGENSON AMERICAN LEGION POST 181 INC	24,708	19,460	5,248	247	1%	\$247	\$0
JAMES RIVER AERIE NO 2337 FOE	23,962	18,410	5,552	240	1%	\$240	\$0
HILLSBORO FIRE AND RESCUE DEPARTMENT	23,089	14,871	8,218	231	1%	\$231	\$0

FORT RANSOM RURAL FIRE DEPARTMENT	23,015	17,400	5,615	230	1%	\$230	\$0
DISABLED AMERICAN VETERANS DEPARTMENT OF NORTH DAKO	22,203	2,900	19,303	222	1%	\$222	\$0
LANSFORD JAYCEES INC	21,345	16,285	5,060	213	1%	\$213	\$0
ROLETTE WILDLIFE CLUB	20,815	15,690	5,125	208	1%	\$208	\$0
TOLNA AMERICAN LEGION POST 162	20,797	16,090	4,707	208	1%	\$208	\$0
TUTTLE BETTERMENT CLUB	20,602	15,845	4,757	206	1%	\$206	\$0
ROBINSON VOLUNTEER FIRE FIGHTERS	20,110	15,383	4,727	201	1%	\$201	\$0
FAIRMOUNT VOLUNTEER FIREFIGHTERS	19,976	15,030	4,946	200	1%	\$200	\$0
WILDROSE LIONS CLUB	19,697	15,483	4,214	197	1%	\$197	\$0
TAYLOR VOLUNTEER FIREFIGHTERS	19,664	15,122	4,542	197	1%	\$197	\$0
ALEXANDER ECONOMIC DEVELOPMENT CORPORATION	19,569	14,981	4,588	196	1%	\$196	\$0
AMERICAN LEGION S B AASEN POST 210 GALESBURG ND	19,513	15,280	4,233	195	1%	\$195	\$0
ENCHANTED HIGHWAY INC	19,340	9,760	9,580	193	1%	\$193	\$0
RANSOM COUNTY SPORTSMEN'S CLUB INC	18,649	14,455	4,194	186	1%	\$186	\$0
KNIGHTS OF COLUMBUS FATHER HIGGINS COUNCIL #6340	18,074	13,412	4,662	181	1%	\$181	\$0
CROSBY LODGE NO 1209 LOYAL ORDER OF MOOSE INC	17,774	12,500	5,274	178	1%	\$178	\$0
TOWER CITY COMMUNITY CLUB	17,557	13,548	4,009	176	1%	\$176	\$0
MON-DAK GYMNASTICS SUPPORT GROUP	17,221	6,704	10,517	172	1%	\$172	\$0
AMERICAN LEGION ROTNEM-ABEL POST	16,794	13,015	3,779	168	1%	\$168	\$0
BARTLETTE-RESLER POST NO 62 AMERICAN LEGION	16,656	12,417	4,239	167	1%	\$167	\$0
TOLNA RURAL FIRE DEPARTMENT INC	15,306	12,499	2,807	153	1%	\$153	\$0
EDMORE COMMUNITY CLUB	14,783	11,605	3,178	148	1%	\$148	\$0
RUTLAND SPORTSMEN'S CLUB	14,120	9,865	4,255	141	1%	\$141	\$0
FRIENDS OF THE UPHAM FIRE PROTECTION DISTRICT INC	13,646	10,376	3,270	136	1%	\$136	\$0
THE GREATER GRAND FORKS SENIOR CITIZENS ASSOCIATION	13,408	9,972	3,436	134	1%	\$134	\$0
CENTER COMMUNITY CLUB INC	13,196	10,370	2,826	132	1%	\$132	\$0
BOTHUN-PETERSON POST NO 213	13,179	10,344	2,835	132	1%	\$132	\$0
DOUGLAS SPORTSMEN'S CLUB INC	12,889	9,610	3,279	129	1%	\$129	\$0
PETTIBONE COMMUNITY CLUB	12,285	9,171	3,114	123	1%	\$123	\$0
SANBORN FIRE DEPARTMENT	12,194	9,260	2,934	122	1%	\$122	\$0
MEDORA FIRE ASSOCIATION	11,697	8,332	3,365	117	1%	\$117	\$0
SUTTON COMMUNITY DEVELOPMENT CORPORATION	11,520	8,700	2,820	115	1%	\$115	\$0
SCHAFFER-BOYE-LANGE THE AMERICAN LEGION POST # 69	11,498	9,172	2,326	115	1%	\$115	\$0
GRANDIN CIVIC CLUB	11,442	8,617	2,825	114	1%	\$114	\$0
WALES FIRE DEPARTMENT	11,202	9,052	2,150	112	1%	\$112	\$0
NORTH DAKOTA LEADERSHIP SEMINAR INC	10,833	7,705	3,128	108	1%	\$108	\$0
NEW LEIPZIG ECONOMIC DEVELOPMENT CORPORATION	10,252	7,350	2,902	103	1%	\$103	\$0
SOURIS VOLUNTEER FIREFIGHTERS	9,517	7,330	2,187	95	1%	\$95	\$0
METRO SPORTS FOUNDATION INC	8,389	4,185	4,204	84	1%	\$84	\$0
ZEELAND LIONS CLUB	7,668	5,820	1,848	77	1%	\$77	\$0
FOUNDATION FOR ORTHODOXY	7,512	5,626	1,886	75	1%	\$75	\$0
THREE RIVERS GYMNASTICS	6,491	4,542	1,949	65	1%	\$65	\$0
SHEYENNE VALLEY AERIE 2968 FRATERNAL ORDER OF EAGLE	6,256	4,862	1,394	63	1%	\$63	\$0
MANTADOR VOLUNTEER FIREFIGHTERS	6,113	4,363	1,750	61	1%	\$61	\$0
MINOT COMMISSION ON AGING INC	6,069	5,717	352	61	1%	\$61	\$0

LANGDON AREA SENIOR CITIZENS INC	5,561	4,268	1,293	56	1%	\$56	\$0
AGGIE BOOSTERS INC	5,266	2,750	2,516	53	1%	\$53	\$0
MOTT VOLUNTEER FIRE BRIGADE	5,250	4,150	1,100	53	1%	\$53	\$0
ENDERLIN ALUMNI ASSOC INC	5,189	4,214	975	52	1%	\$52	\$0
LANGDON COUNTRY CLUB	4,900	3,500	1,400	49	1%	\$49	\$0
HORACE LIONS CLUB	4,319	2,884	1,435	43	1%	\$43	\$0
LIONS CLUB OF GLEN ULLIN NORTH DAKOTA	4,145	3,056	1,089	41	1%	\$41	\$0
GREATER GRAND FORKS SERTOMA CLUB	4,000	2,550	1,450	40	1%	\$40	\$0
UNITY MEDICAL CENTER FOUNDATION	4,000	2,500	1,500	40	1%	\$40	\$0
TWIN RIVER SADDLE CLUB	3,638	1,615	2,023	36	1%	\$36	\$0
BARNEY RURAL FIRE PROTECTION DISTRICT	3,628	2,906	722	36	1%	\$36	\$0
JAMESTOWN COLLEGE	3,148	1,574	1,574	31	1%	\$31	\$0
PETERSON - OLSON POST NO 13	2,720	1,869	851	27	1%	\$27	\$0
VALLEY CITY STATE UNIVERSITY FOUNDATION	1,883	377	1,506	19	1%	\$19	\$0
DAKOTA COLLEGE AT BOTTINEAU LOGROLLERS INC	1,162	750	412	12	1%	\$12	\$0
MINOT CATHOLIC SCHOOLS CORPORATION	25	0	25	0	1%	\$0	\$0
AMERICAN LEGION BOSH-RYBA POST 157	0	0	0	0	0%	\$0	\$0
AMERICAN LEGION VETERANS CLUB INCORPO	0	0	0	0	0%	\$0	\$0
ANAMOOSE RURAL FIRE PROTECTION DISTRI	0	0	0	0	0%	\$0	\$0
BELFIELD SPORTSMAN CLUB	0	0	0	0	0%	\$0	\$0
BOWMAN LIONS CLUB INC	0	0	0	0	0%	\$0	\$0
COPPERSTOWN MEDICAL CENTER FOUNDATION	0	0	0	0	0%	\$0	\$0
DEVILS LAKE TOWN AND COUNTRY CLUB	0	0	0	0	0%	\$0	\$0
HILLSBORO KNIGHTS OF COLUMBUS INC	0	0	0	0	0%	\$0	\$0
KNIGHTS OF COLUMBUS COUNCIL 1260 INC	0	0	0	0	0%	\$0	\$0
LAKE REGION CORPORATION	0	0	0	0	0%	\$0	\$0
LAKOTA COMMUNITY FOUNDATION	0	0	0	0	0%	\$0	\$0
MEDCENTER ONE FOUNDATION	0	0	0	0	0%	\$0	\$0
NORTH DAKOTA NATURAL RESOURCES CONSER	0	0	0	0	0%	\$0	\$0
RMEF MINN-DAK CHAPTER INC	0	0	0	0	0%	\$0	\$0
THE LIONS CLUB OF OAKES	0	0	0	0	0%	\$0	\$0
WILLISTON BASIN INDIAN CLUB	0	0	0	0	0%	\$0	\$0
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	\$73,021,014	\$58,357,395	\$14,663,619	\$1,339,958	1.84%	\$730,210	(\$609,748)

Total Active Organizations for December 2011 = 280

% of orgs at:
2.5% = 4.3%
2.0% = 3.2%
1.5% = 3.2%
1.0% = 89.3%

Progressive 4 tier tax rate

Quarter ended December 2011

Name	Gross Proceeds	Prizes	Adjusted Gross Proceeds	Gaming Tax	Tax Rate Paid	Progressive Tax Rate Change	Effective Tax Rate	Difference
NORTH DAKOTA ASSOCIATION FOR THE DISABLED INC	\$5,684,749	\$4,663,675	\$1,021,074	\$142,119	2.50%	127,119	2.24%	(\$15,000)
PRAIRIE PUBLIC BROADCASTING INC	3,779,151	3,086,201	692,950	94,479	2.50%	79,479	2.10%	(\$15,000)
PLAINS ART MUSEUM	2,712,523	2,206,985	505,538	67,813	2.50%	52,813	1.95%	(\$15,000)
MINOT HOCKEY BOOSTERS INC	2,691,267	2,168,145	523,122	67,282	2.50%	52,282	1.94%	(\$15,000)
MINOT JUNIOR GOLF ASSOCIATION INC	2,600,551	2,086,684	513,867	65,014	2.50%	50,014	1.92%	(\$15,000)
DEVELOPMENT HOMES INC	2,399,297	2,031,625	367,672	59,982	2.50%	44,982	1.87%	(\$15,000)
BISMARCK-MANDAN CONVENTION & VISITORS BUREAU INC	2,015,822	1,638,488	377,334	50,396	2.50%	35,396	1.76%	(\$15,000)
GRAND FORKS BLUE LINE CLUB INC	1,820,455	1,481,641	338,814	45,511	2.50%	30,511	1.68%	(\$15,000)
SHARE HOUSE INC	1,810,723	1,480,182	330,541	45,268	2.50%	30,268	1.67%	(\$15,000)
WILLISTON STATE COLLEGE FOUNDATION	1,807,224	1,507,857	299,367	45,181	2.50%	30,181	1.67%	(\$15,000)
DICKINSON YOUTH ACTIVITIES INC	1,766,572	1,420,522	346,050	44,164	2.50%	29,164	1.65%	(\$15,000)
AMERICAN FOUNDATION FOR WILDLIFE	1,709,629	1,371,361	338,268	42,741	2.50%	27,741	1.62%	(\$15,000)
WEST FARGO HOCKEY ASSOCIATION INC	1,485,805	1,272,660	213,145	29,716	2%	22,216	1.50%	(\$7,500)
WILLISTON CONVENTION AND VISITORS BUREAU INC	1,454,842	1,154,916	299,926	29,097	2%	21,597	1.48%	(\$7,500)
FORT ABRAHAM LINCOLN FOUNDATION	1,389,911	1,092,073	297,838	27,798	2%	20,298	1.46%	(\$7,500)
THE TEAM MAKERS CLUB INC	1,297,090	1,013,419	283,671	25,942	2%	18,442	1.42%	(\$7,500)
L I S T E N INC	1,262,262	1,019,321	242,941	25,245	2%	17,745	1.41%	(\$7,500)
JAMESTOWN COUNCIL KNIGHTS OF COLUMBUS NO 1883	1,197,007	939,520	257,487	23,940	2%	16,440	1.37%	(\$7,500)
WILLISTON LODGE NO 239 LOYAL ORDER OF MOOSE	1,171,430	969,182	202,248	23,429	2%	15,929	1.36%	(\$7,500)
PROGRESS ENTERPRISES INC	1,157,690	973,057	184,633	23,154	2%	15,654	1.35%	(\$7,500)
NORTHERN PRAIRIE PERFORMING ARTS	1,080,141	891,071	189,070	21,603	2%	14,103	1.31%	(\$7,500)
CYSTIC FIBROSIS ASSOCIATION OF NORTH DAKOTA	965,172	770,264	194,908	14,478	1.50%	11,978	1.24%	(\$2,500)
VETERANS CLUB	964,067	749,453	214,614	14,461	1.50%	11,961	1.24%	(\$2,500)
RED RIVER HUMAN SERVICES FOUNDATION	923,253	766,603	156,650	13,849	1.50%	11,349	1.23%	(\$2,500)
MANDAN HOCKEY CLUB INC	776,125	620,856	155,269	11,642	1.50%	9,142	1.18%	(\$2,500)
NODAK SPORTSMEN'S CLUB	669,548	511,403	158,145	10,043	1.50%	7,543	1.13%	(\$2,500)
DICKINSON AERIE #2328 FRATERNAL ORDER OF EAGLES	605,822	483,398	122,424	9,087	1.50%	6,587	1.09%	(\$2,500)
BROTHERHOOD OF ST ANTHONY	577,538	461,010	116,528	8,663	1.50%	6,163	1.07%	(\$2,500)
CITIZEN ASSISTANCE PROGRAMS	560,364	470,693	89,671	8,405	1.50%	5,905	1.05%	(\$2,500)
DEVILS LAKE YOUTH ACTIVITIES ASSOCIATION	520,475	409,631	110,844	7,807	1.50%	5,307	1.02%	(\$2,500)
MSU BEAVER BOOSTERS INC	484,069	386,488	97,581	4,841	1%	4,841	1.00%	\$0
MINOT STATE UNIVERSITY- ALUMNI ASSOCIATION INC	460,798	370,190	90,608	4,608	1%	4,608	1.00%	\$0
VALLEY CITY AERIE #2192 FRATERNAL ORDER OF EAGLES I	459,208	359,807	99,401	4,592	1%	4,592	1.00%	\$0
TEAMSTERS	449,862	360,321	89,541	4,499	1%	4,499	1.00%	\$0
ARTHUR W JONES POST NO 7564 VFW OF THE UNITED STATE	439,528	336,865	102,663	4,395	1%	4,395	1.00%	\$0
BOYS & GIRLS CLUB OF THE RED RIVER VALLEY	417,391	344,596	72,795	4,174	1%	4,174	1.00%	\$0
AMERICAN GOLD GYMNASTICS	409,427	339,301	70,126	4,094	1%	4,094	1.00%	\$0
DICKINSON CHARITIES A NONPROFIT CORPORATION	408,457	321,632	86,825	4,085	1%	4,085	1.00%	\$0
THE ARC UPPER VALLEY INC	392,383	324,879	67,504	3,924	1%	3,924	1.00%	\$0
AMVETS POST NO 9	387,845	305,060	82,785	3,878	1%	3,878	1.00%	\$0
EDGAR M BOYD POST NO 37 DEPT OF ND OF THE AMERICAN	378,992	317,477	61,515	3,790	1%	3,790	1.00%	\$0
HAZEN WINTER SPORTS ASSOCIATION INC	378,133	292,393	85,740	3,781	1%	3,781	1.00%	\$0

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GRAFTON BLUELINE CLUB INC	370,031	296,461	73,570	3,700	1%	3,700	1.00%	\$0
HOPE FIRE DEPARTMENT INC	338,476	262,606	75,870	3,385	1%	3,385	1.00%	\$0
NORTH DAKOTA BUFFALO FOUNDATION INC	331,109	261,424	69,685	3,311	1%	3,311	1.00%	\$0
DEVILS LAKE RURAL FIRE DEPARTMENT INC	314,259	235,459	78,800	3,143	1%	3,143	1.00%	\$0
AMERICAN LEGION POST #29	311,127	245,645	65,482	3,111	1%	3,111	1.00%	\$0
FRANK S HENRY POST NO 2764 OF THE VFW OF THE US	309,237	251,060	58,177	3,092	1%	3,092	1.00%	\$0
LANGDON F O E AERIE 3454 INC	307,622	249,785	57,837	3,076	1%	3,076	1.00%	\$0
VELVA VOLUNTEER FIRE DEPT	300,024	232,795	67,229	3,000	1%	3,000	1.00%	\$0
VFW CLUB OF FARGO	287,385	226,679	60,706	2,874	1%	2,874	1.00%	\$0
GRAFTON CURLERS INC	266,921	217,870	49,051	2,669	1%	2,669	1.00%	\$0
MANDAN LODGE NO 425 LOYAL ORDER OF MOOSE INCORPORAT	262,014	203,192	58,822	2,620	1%	2,620	1.00%	\$0
SPECIAL OLYMPICS NORTH DAKOTA	261,765	213,217	48,548	2,618	1%	2,618	1.00%	\$0
WELLS AERIE NO 3080 FRATERNAL ORDER OF EAGLES	259,703	204,013	55,690	2,597	1%	2,597	1.00%	\$0
WATFORD CITY AERIE NUMBER 3543 FRATERNAL ORDER OF E	254,154	199,822	54,332	2,542	1%	2,542	1.00%	\$0
RAY FIRE DEPARTMENT INC	245,628	189,472	56,156	2,456	1%	2,456	1.00%	\$0
EGELAND SENIOR CITIZENS	244,064	180,997	63,067	2,441	1%	2,441	1.00%	\$0
VICTOR B WALLIN POST NO 12 THE AMERICAN LEGION	240,651	185,511	55,140	2,407	1%	2,407	1.00%	\$0
NATIONAL MULTIPLE SCLEROSIS SOCIETY-NORTH CENTRAL S	222,982	183,453	39,529	2,230	1%	2,230	1.00%	\$0
CARRINGTON YOUTH CENTER INC	220,582	176,211	44,371	2,206	1%	2,206	1.00%	\$0
RUGBY AERIE 3834 FRATERNAL ORDER OF EAGLES	219,286	162,121	57,165	2,193	1%	2,193	1.00%	\$0
GARRISON AREA IMPROVEMENT INC	217,461	167,918	49,543	2,175	1%	2,175	1.00%	\$0
THE HARWOOD POST #297 THE AMERICAN LEGION DEPARTMEN	213,829	166,261	47,568	2,138	1%	2,138	1.00%	\$0
FRANK SUMMERFIELD POST NO 3363 VFW OF THE U S INC	195,140	156,653	38,487	1,951	1%	1,951	1.00%	\$0
BOWMAN COUNTY DEVELOPMENT CORPORATION	195,080	151,017	44,063	1,951	1%	1,951	1.00%	\$0
AMERICAN LEGION POST #42	193,693	152,124	41,569	1,937	1%	1,937	1.00%	\$0
WILLIAM C BLAIR POST NO 144 THE AMERICAN LEGION BEL	187,810	142,640	45,170	1,878	1%	1,878	1.00%	\$0
DRAYTON CURLING CLUB INC	187,060	159,472	27,588	1,871	1%	1,871	1.00%	\$0
WAHPETON AERIE NO 2749 FRATERNAL ORDER OF EAGLES	186,818	129,191	57,627	1,868	1%	1,868	1.00%	\$0
EL ZAGAL VIKING PATROL INC	176,293	136,254	40,039	1,763	1%	1,763	1.00%	\$0
WELLS/SHERIDAN COUNTY AGING COUNCIL INC	173,312	123,004	50,308	1,733	1%	1,733	1.00%	\$0
ST THOMAS BOOSTER CLUB INC	172,599	138,328	34,271	1,726	1%	1,726	1.00%	\$0
HARLEY SALZMAN - BADLANDS POST NO 5 AMERICAN LEGION	172,001	135,196	36,805	1,720	1%	1,720	1.00%	\$0
MINOT AERIE NO 2376 FRATERNAL ORDER OF EAGLES	170,196	131,019	39,177	1,702	1%	1,702	1.00%	\$0
FRATERNAL ORDER OF EAGLES NO 2451	166,121	125,443	40,678	1,661	1%	1,661	1.00%	\$0
BISMARCK LODGE #302 LOYAL ORDER OF MOOSE	165,125	130,782	34,343	1,651	1%	1,651	1.00%	\$0
LAMOURE BASEBALL BOOSTERS INC	163,864	126,815	37,049	1,639	1%	1,639	1.00%	\$0
ASHLEY LIONS CLUB	161,148	123,005	38,143	1,611	1%	1,611	1.00%	\$0
COOPERSTOWN MUNICIPAL ASSOCIATION	154,582	118,001	36,581	1,546	1%	1,546	1.00%	\$0
LIDGERWOOD COLUMBUS HALL ASSOCIATION INC	151,230	121,440	29,790	1,512	1%	1,512	1.00%	\$0
VETERANS INCORPORATED	149,279	110,049	39,230	1,493	1%	1,493	1.00%	\$0
AMERICAN LEGION CLUB INC	149,044	114,133	34,911	1,490	1%	1,490	1.00%	\$0
GILBERT N NELSON POST NO 1326 VFW DEPT OF NORTH DAK	145,232	111,537	33,695	1,452	1%	1,452	1.00%	\$0
NEW ROCKFORD GOLF CLUB	144,227	111,588	32,639	1,442	1%	1,442	1.00%	\$0
WEST FARGO FIRE DEPARTMENT INC	143,752	118,022	25,730	1,438	1%	1,438	1.00%	\$0
NEW SALEM CIVIC CLUB INC	142,037	108,324	33,713	1,420	1%	1,420	1.00%	\$0
DUCKS UNLIMITED INC	136,676	0	136,676	1,367	1%	1,367	1.00%	\$0
LARIMORE BOOSTER CLUB INC	134,002	108,746	25,256	1,340	1%	1,340	1.00%	\$0
KILLDEER SADDLE CLUB	128,941	97,683	31,258	1,289	1%	1,289	1.00%	\$0

LAKE REGION BASEBALL BOOSTERS	124,710	95,744	28,966	1,247	1%	1,247	1.00%	\$0
MERCER COUNTY WOMEN'S ACTION AND RESOURCE CENTER	123,747	97,582	26,165	1,237	1%	1,237	1.00%	\$0
OAKES ENHANCEMENT INC	123,458	95,329	28,129	1,235	1%	1,235	1.00%	\$0
CAVALIER COUNTY SEARCH AND RESCUE	119,255	96,302	22,953	1,193	1%	1,193	1.00%	\$0
FRA TERNAL ORDER OF EAGLES-BISMARCK AERIE #2237	118,953	95,059	23,894	1,190	1%	1,190	1.00%	\$0
WAHPETON HOCKEY ASSOCIATION INC	117,218	96,520	20,698	1,172	1%	1,172	1.00%	\$0
BUXTON DAYCARE	117,158	88,896	28,262	1,172	1%	1,172	1.00%	\$0
EMERADO-ARVILLA LIONS CLUB	116,211	88,148	28,063	1,162	1%	1,162	1.00%	\$0
HILLSBORO ECONOMIC DEVELOPMENT CORPORATION	115,992	90,067	25,925	1,160	1%	1,160	1.00%	\$0
SCHWANDT GOODMAN POST NO 9050 VFW OF THE US	115,950	90,674	25,276	1,160	1%	1,160	1.00%	\$0
RIDGE RUNNERS SNOWMOBILE CLUB	114,861	89,581	25,280	1,149	1%	1,149	1.00%	\$0
HARWOOD AREA FIRE AND RESCUE INC	111,912	89,242	22,670	1,119	1%	1,119	1.00%	\$0
AMERICAN LEGION LAWRENCE MILTON BERG POST #38	111,836	87,285	24,551	1,118	1%	1,118	1.00%	\$0
DIVIDE COUNTY QUARTERBACK CLUB INC	108,593	83,100	25,493	1,086	1%	1,086	1.00%	\$0
MOTT OPPORTUNITY TODAY AND TOMORROW INC	107,047	83,923	23,124	1,070	1%	1,070	1.00%	\$0
BISON BOOSTER CLUB OF MILNOR ND	103,158	79,315	23,843	1,032	1%	1,032	1.00%	\$0
BISMARCK ELKS HOME ASSOCIATION	102,857	85,191	17,666	1,029	1%	1,029	1.00%	\$0
EDGAR A FISHER POST NO 60 OF THE AMERICAN LEGION	102,369	79,180	23,189	1,024	1%	1,024	1.00%	\$0
RUGBY JAYCEES	101,642	78,115	23,527	1,016	1%	1,016	1.00%	\$0
DETHMAN ARMSTRONG AMERICAN LEGION POST NO 194	101,034	67,555	33,479	1,010	1%	1,010	1.00%	\$0
DICKINSON ELKS LODGE NO 1137	100,238	76,092	24,146	1,002	1%	1,002	1.00%	\$0
VELVA LEGION - JOSEPH I WELLER POST 39 INC	99,016	77,952	21,064	990	1%	990	1.00%	\$0
REGENT DEVELOPMENT CORPORATION	98,874	75,047	23,827	989	1%	989	1.00%	\$0
BULLIS POST NO 84 OF THE AMERICAN LEGION DEPT OF ND	98,546	75,965	22,581	985	1%	985	1.00%	\$0
FRIENDS OF NECHE FIREMEN	97,770	77,266	20,504	978	1%	978	1.00%	\$0
FESSENDEN ORIOLE BOOSTER CLUB INCORPORATION	97,302	75,592	21,710	973	1%	973	1.00%	\$0
AMVETS JON A GREENLEY POST NO 7	93,812	73,235	20,577	938	1%	938	1.00%	\$0
AMERICAN LEGION POST #54	91,897	70,693	21,204	919	1%	919	1.00%	\$0
HAZELTON LIONS CLUB INC	91,090	70,635	20,455	911	1%	911	1.00%	\$0
ELGIN LIONS CLUB	90,413	69,449	20,964	904	1%	904	1.00%	\$0
TRIPLE R COTEAU HORSE CLUB LTD	89,723	69,176	20,547	897	1%	897	1.00%	\$0
HENRY PARTHIE POST 146 OF THE NORTH DAKOTA AMERICAN	88,713	69,307	19,406	887	1%	887	1.00%	\$0
SYKESTON COMMUNITY CLUB	87,840	68,626	19,214	878	1%	878	1.00%	\$0
WESTHOPE SENIOR CITIZENS	86,670	67,910	18,760	867	1%	867	1.00%	\$0
RUGBY AMATEUR HOCKEY ASSOCIATION	85,753	65,828	19,925	858	1%	858	1.00%	\$0
ABATE OF NORTH DAKOTA	83,335	63,905	19,430	833	1%	833	1.00%	\$0
TRI-COUNTY EXHIBITORS ASSOCIATION	80,292	61,416	18,876	803	1%	803	1.00%	\$0
DUNSEITH COMMUNITY BETTERMENT CLUB	79,915	61,587	18,328	799	1%	799	1.00%	\$0
PARK RIVER HOCKEY BOOSTERS INC	79,738	63,206	16,532	797	1%	797	1.00%	\$0
DEVILS LAKE BLUE LINE CLUB INC	78,518	61,293	17,225	785	1%	785	1.00%	\$0
HERMAN-SCHLENKER POST NO 137 THE AMERICAN LEGION DE	76,722	58,656	18,066	767	1%	767	1.00%	\$0
ROLLY DARLING POST 171 AMERICAN LEGION	76,567	58,550	18,017	766	1%	766	1.00%	\$0
THE AMERICAN LEGION LAWRENCE STEPHENSON POST 133	76,540	59,874	16,666	765	1%	765	1.00%	\$0
MOUNTAIN/THINGVALLA FIRE PROTECTION DISTRICT	76,118	55,269	20,849	761	1%	761	1.00%	\$0
AMERICAN LEGION PAUL FARUP POST NO 147	75,378	57,953	17,425	754	1%	754	1.00%	\$0
JAMES K MCALEER AMVETS POST 20	74,885	56,785	18,100	749	1%	749	1.00%	\$0
CROSBY BLUE LINE CLUB	73,020	56,467	16,553	730	1%	730	1.00%	\$0
VALLEY SNOWDRIFTERS SNOWMOBILE CLUB	72,043	56,814	15,229	720	1%	720	1.00%	\$0

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NAPOLEON FUTURE LEADERS	71,917	57,452	14,465	719	1%	719	1.00%	\$0
STS ANNE & JOACHIM CHURCH OF FARGO	71,500	19,567	51,933	715	1%	715	1.00%	\$0
MOHALL FIRE DEPARTMENT	69,475	54,424	15,051	695	1%	695	1.00%	\$0
MAYVILLE IMPROVEMENT CORPORATION	67,579	56,997	10,582	676	1%	676	1.00%	\$0
LEEDS ECONOMIC DEVELOPMENT CORPORATION	66,198	49,573	16,625	662	1%	662	1.00%	\$0
ENDERLIN RURAL FIRE PROTECTION DISTRICT INC	66,017	50,596	15,421	660	1%	660	1.00%	\$0
HETTINGER JUNIOR CHAMBER OF COMMERCE	65,442	48,592	16,850	654	1%	654	1.00%	\$0
MCCLUSKY MERCHANTS INC	64,102	50,269	13,833	641	1%	641	1.00%	\$0
NORTHWOOD FIRE DEPARTMENT CHARITIES INC	62,456	46,005	16,451	625	1%	625	1.00%	\$0
BARRY-HOOF POST NO 72 AMERICAN LEGION DEPT OF ND OF	62,309	48,914	13,395	623	1%	623	1.00%	\$0
WILLIAM PERRY MAKEE POST 75 OF THE AMERICAN LEGION	61,639	47,348	14,291	616	1%	616	1.00%	\$0
STRASBURG LIONS CLUB	61,325	44,472	16,853	613	1%	613	1.00%	\$0
MAY-PORT HOCKEY CLUB INC	59,272	47,977	11,295	593	1%	593	1.00%	\$0
WALTER J THOME POST NO 45 DEPT OF NORTH DAKOTA	57,420	44,850	12,570	574	1%	574	1.00%	\$0
HATTON IMPROVEMENT CORPORATION	55,992	48,047	7,945	560	1%	560	1.00%	\$0
PARK RIVER VOLUNTEER FIRE DEPARTMENT	55,292	42,875	12,417	553	1%	553	1.00%	\$0
NORTH DAKOTA CHAPTERS OF DELTA WATERFOWL INC	54,665	11,852	42,813	547	1%	547	1.00%	\$0
OLE SEMELING POST # 135	54,071	40,289	13,782	541	1%	541	1.00%	\$0
ANAMOOSSE CIVIC CLUB	53,990	41,683	12,307	540	1%	540	1.00%	\$0
AMERICAN LEGION HOLDING CORPORATION POST 92	53,666	40,238	13,428	537	1%	537	1.00%	\$0
LISBON FIRE DEPARTMENT INC	53,502	39,235	14,267	535	1%	535	1.00%	\$0
FINLEY IMPROVEMENT ASSOCIATION	52,950	42,066	10,884	530	1%	530	1.00%	\$0
LINCOLN COMMUNITY CLUB	52,431	40,103	12,328	524	1%	524	1.00%	\$0
FRIENDS OF THE LEONARD FIREFIGHTERS	51,568	40,155	11,413	516	1%	516	1.00%	\$0
HANKINSON POST NO 88 DEPT OF ND OF THE AMERICAN LEG	51,272	37,936	13,336	513	1%	513	1.00%	\$0
RICHARDTON FIREMEN'S AUXILIARY	50,962	39,070	11,892	510	1%	510	1.00%	\$0
MUNICH AREA DEVELOPMENT CORPORATION	50,515	37,537	12,978	505	1%	505	1.00%	\$0
FRED KELLE POST NUMBER 87 THE AMERICAN LEGION DEPT	49,857	37,540	12,317	499	1%	499	1.00%	\$0
TIOGA AMERICAN LEGION POST NO 139 THE AMERICAN LEGI	49,786	38,853	10,933	498	1%	498	1.00%	\$0
HEAD OF THE RED YOUTH ACTIVITIES ASSOCIATION INC	49,558	37,296	12,262	496	1%	496	1.00%	\$0
GRENORA REGIONAL ECONOMIC DEVELOPMENT	48,869	37,380	11,489	489	1%	489	1.00%	\$0
KULM AREA RECREATIONAL PROMOTORS	48,856	36,795	12,061	489	1%	489	1.00%	\$0
SOUTH HEART VOLUNTEER FIRE FIGHTERS	46,876	36,280	10,596	469	1%	469	1.00%	\$0
WAHPETON VETERANS INC	45,586	38,194	7,392	456	1%	456	1.00%	\$0
CHRISTINE VOLUNTEER FIRE FIGHTERS INC	45,040	34,990	10,050	450	1%	450	1.00%	\$0
VETS CLUB OF LARIMORE	44,408	38,168	6,240	444	1%	444	1.00%	\$0
TETON BOOSTER CLUB INC	43,980	20,273	23,707	440	1%	440	1.00%	\$0
LANGDON FIREMEN'S ASSOCIATION	42,962	33,485	9,477	430	1%	430	1.00%	\$0
WALHALLA VOLUNTEER FIRE DEPARTMENT	42,224	32,814	9,410	422	1%	422	1.00%	\$0
HOOPLE COMMUNITY RECREATION INC	41,594	33,273	8,321	416	1%	416	1.00%	\$0
MINOT LODGE NO 822 LOYAL ORDER OF MOOSE INC	41,375	31,177	10,198	414	1%	414	1.00%	\$0
NEATHERY-SIMENSEN POST # 756 VFW OF THE US	39,866	30,601	9,265	399	1%	399	1.00%	\$0
SARGENT COUNTY HISTORICAL SOCIETY	39,782	31,687	8,095	398	1%	398	1.00%	\$0
LAKOTA FIRE PROTECTION DISTRICT INC	39,622	30,508	9,114	396	1%	396	1.00%	\$0
VETERANS OF FOREIGN WARS CLUB POST NO 753 VFW OF TH	39,017	30,560	8,457	390	1%	390	1.00%	\$0
ALAMO VOLUNTEER FIRE FIGHTER'S	38,793	29,942	8,851	388	1%	388	1.00%	\$0
HILLSBORO VETERANS CLUB ASSOCIATION INC	38,524	29,952	8,572	385	1%	385	1.00%	\$0
MIDWAY AERIE 2923 FRATERNAL ORDER OF EAGLES	37,827	29,478	8,349	378	1%	378	1.00%	\$0

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TOLLEY FIRE DEPARTMENT	36,773	26,508	10,265	368	1%	368	1.00%	\$0
FRIENDS OF SCRANTON FIRE PROTECTION DIST	35,315	26,265	9,050	353	1%	353	1.00%	\$0
SAINT JOHN'S SCHOOL	35,100	17,099	18,001	351	1%	351	1.00%	\$0
DRAKE COLUMBIAN CLUB DRAKE NORTH DAKOTA	35,000	23,641	11,359	350	1%	350	1.00%	\$0
REEDER LIONS CLUB	33,399	25,503	7,896	334	1%	334	1.00%	\$0
TURTLE RIVER LIONS CLUB	33,184	26,395	6,789	332	1%	332	1.00%	\$0
PICK CITY FIRE DEPT	33,168	24,577	8,591	332	1%	332	1.00%	\$0
JOHNSON-MELARY AMERICAN LEGION POST NO115 DEPT OF N	32,337	25,131	7,206	323	1%	323	1.00%	\$0
PRAIRIE TUMBLEWEEDS ASSOCIATION	32,091	24,815	7,276	321	1%	321	1.00%	\$0
COMET ATHLETIC CLUB	31,202	23,791	7,411	312	1%	312	1.00%	\$0
GLADSTONE VOLUNTEER FIREFIGHTERS	31,066	23,330	7,736	311	1%	311	1.00%	\$0
CAVALIER HOOK AND LADDER SOCIETY	30,217	23,400	6,817	302	1%	302	1.00%	\$0
HANNAFORD CONSERVATION AND WILDLIFE CLUB	30,177	22,865	7,312	302	1%	302	1.00%	\$0
LANGDON AREA HOCKEY BOOSTERS INC	29,865	22,704	7,161	299	1%	299	1.00%	\$0
WILLOW CITY COMMUNITY CLUB INC	29,797	23,297	6,500	298	1%	298	1.00%	\$0
GREAT BEND VOLUNTEER FIREFIGHTERS	29,680	21,501	8,179	297	1%	297	1.00%	\$0
NEWBURG COMMUNITY CLUB	29,604	22,800	6,804	296	1%	296	1.00%	\$0
CHURCH OF ST MARY - NEW ENGLAND	29,201	16,410	12,791	292	1%	292	1.00%	\$0
BUFFALO COMMUNITY CLUB	28,801	21,909	6,892	288	1%	288	1.00%	\$0
VALLEY TWISTERS GYMNASTICS CLUB INC	27,783	21,469	6,314	278	1%	278	1.00%	\$0
SERTOMA CLUB OF MINOT	27,289	8,214	19,075	273	1%	273	1.00%	\$0
VERONA VOLUNTEER FIRE DEPARTMENT	26,795	19,795	7,000	268	1%	268	1.00%	\$0
RUNDELL-HOLICKY POST NO 21 THE AMERICAN LEGION DEPT	26,613	19,510	7,103	266	1%	266	1.00%	\$0
ANTON ULIOHNS POST NO 66 THE AMERICAN LEGION DEPT N	26,445	20,510	5,935	264	1%	264	1.00%	\$0
NEW ROCKFORD LIONS CLUB	26,293	20,820	5,473	263	1%	263	1.00%	\$0
ABERCROMBIE VOLUNTEER FIRE & RESCUE	25,905	19,423	6,482	259	1%	259	1.00%	\$0
THE TURTLE RIVER ROUGH RIDERS' SNOWMOBILE CLUB	25,138	19,338	5,800	251	1%	251	1.00%	\$0
MAKOTI FIRE DEPT	25,079	18,967	6,112	251	1%	251	1.00%	\$0
DRAKE JAYCEES	24,762	19,378	5,384	248	1%	248	1.00%	\$0
RICE-DEEDE POST NO 205 THE AMERICAN LEGION DEPT OF	24,718	18,514	6,204	247	1%	247	1.00%	\$0
JORGENSON AMERICAN LEGION POST 181 INC	24,708	19,460	5,248	247	1%	247	1.00%	\$0
JAMES RIVER AERIE NO 2337 FOE	23,962	18,410	5,552	240	1%	240	1.00%	\$0
HILLSBORO FIRE AND RESCUE DEPARTMENT	23,089	14,871	8,218	231	1%	231	1.00%	\$0
FORT RANSOM RURAL FIRE DEPARTMENT	23,015	17,400	5,615	230	1%	230	1.00%	\$0
DISABLED AMERICAN VETERANS DEPARTMENT OF NORTH DAKO	22,203	2,900	19,303	222	1%	222	1.00%	\$0
LANSFORD JAYCEES INC	21,345	16,285	5,060	213	1%	213	1.00%	\$0
ROLETTE WILDLIFE CLUB	20,815	15,690	5,125	208	1%	208	1.00%	\$0
TOLNA AMERICAN LEGION POST 162	20,797	16,090	4,707	208	1%	208	1.00%	\$0
TUTTLE BETTERMENT CLUB	20,602	15,845	4,757	206	1%	206	1.00%	\$0
ROBINSON VOLUNTEER FIRE FIGHTERS	20,110	15,383	4,727	201	1%	201	1.00%	\$0
FAIRMOUNT VOLUNTEER FIREFIGHTERS	19,976	15,030	4,946	200	1%	200	1.00%	\$0
WILDROSE LIONS CLUB	19,697	15,483	4,214	197	1%	197	1.00%	\$0
TAYLOR VOLUNTEER FIREFIGHTERS	19,664	15,122	4,542	197	1%	197	1.00%	\$0
ALEXANDER ECONOMIC DEVELOPMENT CORPORATION	19,569	14,981	4,588	196	1%	196	1.00%	\$0
AMERICAN LEGION S B AASEN POST 210 GALESBURG ND	19,513	15,280	4,233	195	1%	195	1.00%	\$0
ENCHANTED HIGHWAY INC	19,340	9,760	9,580	193	1%	193	1.00%	\$0
RANSOM COUNTY SPORTSMEN'S CLUB INC	18,649	14,455	4,194	186	1%	186	1.00%	\$0
KNIGHTS OF COLUMBUS FATHER HIGGINS COUNCIL #6340	18,074	13,412	4,662	181	1%	181	1.00%	\$0

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CROSBY LODGE NO 1209 LOYAL ORDER OF MOOSE INC	17,774	12,500	5,274	178	1%	178	1.00%	\$0
TOWER CITY COMMUNITY CLUB	17,557	13,548	4,009	176	1%	176	1.00%	\$0
MON-DAK GYMNASTICS SUPPORT GROUP	17,221	6,704	10,517	172	1%	172	1.00%	\$0
AMERICAN LEGION ROTNEM-ABEL POST	16,794	13,015	3,779	168	1%	168	1.00%	\$0
BARTLETTE-RESLER POST NO 62 AMERICAN LEGION	16,656	12,417	4,239	167	1%	167	1.00%	\$0
TOLNA RURAL FIRE DEPARTMENT INC	15,306	12,499	2,807	153	1%	153	1.00%	\$0
EDMORE COMMUNITY CLUB	14,783	11,605	3,178	148	1%	148	1.00%	\$0
RUTLAND SPORTSMEN'S CLUB	14,120	9,865	4,255	141	1%	141	1.00%	\$0
FRIENDS OF THE UPHAM FIRE PROTECTION DISTRICT INC	13,646	10,376	3,270	136	1%	136	1.00%	\$0
THE GREATER GRAND FORKS SENIOR CITIZENS ASSOCIATION	13,408	9,972	3,436	134	1%	134	1.00%	\$0
CENTER COMMUNITY CLUB INC	13,196	10,370	2,826	132	1%	132	1.00%	\$0
BOTHUN-PETERSON POST NO 213	13,179	10,344	2,835	132	1%	132	1.00%	\$0
DOUGLAS SPORTSMEN'S CLUB INC	12,889	9,610	3,279	129	1%	129	1.00%	\$0
PETTIBONE COMMUNITY CLUB	12,285	9,171	3,114	123	1%	123	1.00%	\$0
SANBORN FIRE DEPARTMENT	12,194	9,260	2,934	122	1%	122	1.00%	\$0
MEDORA FIRE ASSOCIATION	11,697	8,332	3,365	117	1%	117	1.00%	\$0
SUTTON COMMUNITY DEVELOPMENT CORPORATION	11,520	8,700	2,820	115	1%	115	1.00%	\$0
SCHAFFER-BOYE-LANGE THE AMERICAN LEGION POST # 69	11,498	9,172	2,326	115	1%	115	1.00%	\$0
GRANDIN CIVIC CLUB	11,442	8,617	2,825	114	1%	114	1.00%	\$0
WALES FIRE DEPARTMENT	11,202	9,052	2,150	112	1%	112	1.00%	\$0
NORTH DAKOTA LEADERSHIP SEMINAR INC	10,833	7,705	3,128	108	1%	108	1.00%	\$0
NEW LEIPZIG ECONOMIC DEVELOPMENT CORPORATION	10,252	7,350	2,902	103	1%	103	1.00%	\$0
SOURIS VOLUNTEER FIREFIGHTERS	9,517	7,330	2,187	95	1%	95	1.00%	\$0
METRO SPORTS FOUNDATION INC	8,389	4,185	4,204	84	1%	84	1.00%	\$0
ZEELAND LIONS CLUB	7,668	5,820	1,848	77	1%	77	1.00%	\$0
FOUNDATION FOR ORTHODOXY	7,512	5,626	1,886	75	1%	75	1.00%	\$0
THREE RIVERS GYMNASTICS	6,491	4,542	1,949	65	1%	65	1.00%	\$0
SHEYENNE VALLEY AERIE 2968 FRATERNAL ORDER OF EAGLE	6,256	4,862	1,394	63	1%	63	1.01%	\$0
MANTADOR VOLUNTEER FIREFIGHTERS	6,113	4,363	1,750	61	1%	61	1.00%	\$0
MINOT COMMISSION ON AGING INC	6,069	5,717	352	61	1%	61	1.01%	\$0
LANGDON AREA SENIOR CITIZENS INC	5,561	4,268	1,293	56	1%	56	1.01%	\$0
AGGIE BOOSTERS INC	5,266	2,750	2,516	53	1%	53	1.01%	\$0
MOTT VOLUNTEER FIRE BRIGADE	5,250	4,150	1,100	53	1%	53	1.01%	\$0
ENDERLIN ALUMNI ASSOC INC	5,189	4,214	975	52	1%	52	1.00%	\$0
LANGDON COUNTRY CLUB	4,900	3,500	1,400	49	1%	49	1.00%	\$0
HORACE LIONS CLUB	4,319	2,884	1,435	43	1%	43	1.00%	\$0
LIONS CLUB OF GLEN ULLIN NORTH DAKOTA	4,145	3,056	1,089	41	1%	41	0.99%	\$0
GREATER GRAND FORKS SERTOMA CLUB	4,000	2,550	1,450	40	1%	40	1.00%	\$0
UNITY MEDICAL CENTER FOUNDATION	4,000	2,500	1,500	40	1%	40	1.00%	\$0
TWIN RIVER SADDLE CLUB	3,638	1,615	2,023	36	1%	36	0.99%	\$0
BARNEY RURAL FIRE PROTECTION DISTRICT	3,628	2,906	722	36	1%	36	0.99%	\$0
JAMESTOWN COLLEGE	3,148	1,574	1,574	31	1%	31	0.98%	\$0
PETERSON - OLSON POST NO 13	2,720	1,869	851	27	1%	27	0.99%	\$0
VALLEY CITY STATE UNIVERSITY FOUNDATION	1,883	377	1,506	19	1%	19	1.01%	\$0
DAKOTA COLLEGE AT BOTTINEAU LOGROLLERS INC	1,162	750	412	12	1%	12	1.03%	\$0
MINOT CATHOLIC SCHOOLS CORPORATION	25	0	25	0	1%	0	0.00%	\$0
AMERICAN LEGION BOSH-RYBA POST 157	0	0	0	0	0%	0		\$0
AMERICAN LEGION VETERANS CLUB INCORPO	0	0	0	0	0%	0		\$0

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ANAMOOSE RURAL FIRE PROTECTION DISTRI	0	0	0	0	0%	0	\$0
BELFIELD SPORTSMAN CLUB	0	0	0	0	0%	0	\$0
BOWMAN LIONS CLUB INC	0	0	0	0	0%	0	\$0
COPPERSTOWN MEDICAL CENTER FOUNDATION	0	0	0	0	0%	0	\$0
DEVILS LAKE TOWN AND COUNTRY CLUB	0	0	0	0	0%	0	\$0
HILLSBORO KNIGHTS OF COLUMBUS INC	0	0	0	0	0%	0	\$0
KNIGHTS OF COLUMBUS COUNCIL 1260 INC	0	0	0	0	0%	0	\$0
LAKE REGION CORPORATION	0	0	0	0	0%	0	\$0
LAKOTA COMMUNITY FOUNDATION	0	0	0	0	0%	0	\$0
MEDCENTER ONE FOUNDATION	0	0	0	0	0%	0	\$0
NORTH DAKOTA NATURAL RESOURCES CONSER	0	0	0	0	0%	0	\$0
RMEF MINN-DAK CHAPTER INC	0	0	0	0	0%	0	\$0
THE LIONS CLUB OF OAKES	0	0	0	0	0%	0	\$0
WILLISTON BASIN INDIAN CLUB	0	0	0	0	0%	0	\$0
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	\$73,021,014	\$58,357,395	\$14,663,619	\$1,339,958	1.84%	\$1,069,958	1.47% (\$270,000)

Total Active Organizations for December 2011 = 280

Progressive Tax Rate:

If amount of Gross Proceeds is \$500,000 or less, Gross Proceeds is multiplied by .01

<i>If GP is over:</i>	<i>But is under:</i>	<i>then :</i>
500,000	1,000,001	\$5,000 + 1.5% of amount over 500,000
1,000,000	1,500,001	\$12,500 + 2% of amount over \$1,000,000
1,500,000		\$22,500 + 2.5% of amount over \$1,500,000

PROPOSED AMENDMENTS TO SENATE BILL NO. 2163

- Page 1, line 10, overstrike "The tax rate for" and insert immediately thereafter "For"
- Page 1, line 10, remove the overstrike over "a-licensed"
- Page 1, remove the overstrike over line 11
- Page 1, line 12, remove the overstrike over "a. ~~Not exceeding~~"
- Page 1, line 13, remove the overstrike over "~~one million dollars~~" and insert immediately thereafter "the tax"
- Page 1, line 13, remove the overstrike over "is"
- Page 1, line 14, remove the overstrike over "one"
- Page 1, line 14, remove the overstrike over "~~percent of gross proceeds.~~"
- Page 1, line 15, after "e." insert "b."
- Page 1, line 15, remove the overstrike over "~~Exceeding one million dollars but not exceeding one million five hundred~~"
- Page 1, line 16, remove the overstrike over "~~thousand dollars~~"
- Page 1, line 16, after "~~percent~~" insert "the tax is ten thousand dollars plus two percent"
- Page 1, line 16, remove the overstrike over "~~of gross proceeds~~" and insert immediately thereafter "exceeding one million dollars"
- Page 1, line 16, remove the overstrike over the overstruck period
- Page 1, line 17, after "d." insert "c."
- Page 1, line 17, remove the overstrike over "~~Exceeding one million five hundred thousand dollars~~"
- Page 1, line 17, replace "is one" with "the tax is twenty thousand dollars plus two and one-half"
- Page 1, line 18, after "proceeds" insert "exceeding one million five hundred thousand dollars"
- Page 1, line 23, remove the overstrike over "six"
- Page 1, line 23, replace "nine and two-tenths" with "and three-tenths"
- Renumber accordingly

April 11, 2013

PROPOSED AMENDMENTS TO SENATE BILL NO. 2163

Page 1, line 10, overstrike "The tax rate"

Page 1, line 10, after "for" insert "For"

Page 1, line 10, remove the overstrike over "a licensed"

Page 1, remove the overstrike over line 11

Page 1, line 12, remove the overstrike over "a. ~~Not exceeding~~"

Page 1, line 13, remove the overstrike over "one million"

Page 1, line 13, after "million" insert "five hundred thousand"

Page 1, line 13, remove the overstrike over the second "dollars"

Page 1, line 13, after the second "dollars" insert "the tax"

Page 1, line 13, remove the overstrike over "is"

Page 1, line 14, remove the overstrike over "one"

Page 1, line 14, remove the overstrike over "percent of gross proceeds."

Page 1, line 15, after "e." insert "b."

Page 1, line 15, remove the overstrike over "~~Exceeding one million~~"

Page 1, line 15, after the first "million" insert "five hundred thousand"

Page 1, line 15, remove the overstrike over "dollars"

Page 1, line 15, after "hundred" insert "the tax is fifteen"

Page 1, line 16, remove the overstrike over "~~thousand dollars~~"

Page 1, line 16, after "is" insert "plus"

Page 1, line 16, remove the overstrike over "~~two percent of gross proceeds~~"

Page 1, line 16, after "proceeds" insert "exceeding one million five hundred thousand dollars"

Page 1, line 16, remove the overstrike over the overstruck period

Page 1, line 17, remove "is one"

Page 1, overstrike line 18

Page 1, line 23, remove the overstrike over "six"

Page 1, line 23, replace "nine and two-tenths" with "and nine-tenths"

Renumber accordingly

PROPOSED AMENDMENTS TO SENATE BILL NO. 2163

That the House recede from its amendments as printed on page 917 of the Senate Journal and page 1008 of the House Journal and that Senate Bill No. 2163 be amended as follows:

Page 1, line 10, overstrike "The tax rate"

Page 1, line 10, after "for" insert "For"

Page 1, line 10, remove the overstrike over "a licensed"

Page 1, remove the overstrike over line 11

Page 1, line 12, remove the overstrike over "a. ~~Not exceeding~~"

Page 1, line 13, remove the overstrike over "one million" and insert immediately thereafter "five hundred thousand"

Page 1, line 13, remove the overstrike over the second "dollars" and insert immediately thereafter "the tax"

Page 1, line 13, remove the overstrike over "is"

Page 1, remove the overstrike over line 14

Page 1, line 15, after "e." insert "b."

Page 1, line 15, remove the overstrike over "Exceeding one million" and insert immediately thereafter "five hundred thousand"

Page 1, line 15, remove the overstrike over "dollars"

Page 1, line 15, after "hundred" insert "the tax is fifteen"

Page 1, line 16, remove the overstrike over "thousand dollars"

Page 1, line 16, after "is" insert "plus"

Page 1, line 16, remove the overstrike over "two" and insert immediately thereafter "and twenty-five hundredths"

Page 1, line 16, remove the overstrike over "percent of gross proceeds" and insert immediately thereafter "exceeding one million five hundred thousand dollars"

Page 1, line 16, remove the overstrike over the overstruck period

Page 1, line 17, remove "is one"

Page 1, overstrike line 18

Page 1, line 23, replace "nine and two-tenths" with "seven"

Renumber accordingly

April 18, 2013

PROPOSED AMENDMENTS TO SENATE BILL NO. 2163

That the House recede from its amendments as printed on page 917 of the Senate Journal and page 1008 of the House Journal and that Senate Bill No. 2163 be amended as follows:

Page 1, line 10, overstrike "The tax rate"

Page 1, line 10, after "for" insert "For"

Page 1, line 10, remove the overstrike over "a licensed"

Page 1, remove the overstrike over line 11

Page 1, line 12, remove the overstrike over "a. ~~Not exceeding~~"

Page 1, line 13, remove the overstrike over "one million" and insert immediately thereafter "five hundred thousand"

Page 1, line 13, remove the overstrike over the second "dollars" and insert immediately thereafter "the tax"

Page 1, line 13, remove the overstrike over "is"

Page 1, line 14, remove the overstrike over "one"

Page 1, line 14, remove the overstrike over "percent of gross proceeds"

Page 1, line 15, after "e." insert "b."

Page 1, line 15, remove the overstrike over "Exceeding one million" and insert immediately thereafter "five hundred thousand"

Page 1, line 15, remove the overstrike over "dollars"

Page 1, line 15, after "hundred" insert "the tax is fifteen"

Page 1, line 16, remove the overstrike over "thousand dollars"

Page 1, line 16, after "is" insert "plus"

Page 1, line 16, remove the overstrike over "two" and insert immediately thereafter "and twenty-five hundredths"

Page 1, line 16, remove the overstrike over "percent of gross proceeds" and insert immediately thereafter "exceeding one million five hundred thousand dollars"

Page 1, line 16, remove the overstrike over the overstruck period

Page 1, line 17, remove "is one"

Page 1, overstrike line 18

Page 1, line 23, replace "nine and two-tenths" with "seven"

Renumber accordingly