

# NORTH DAKOTA LEGISLATIVE COUNCIL

## Tentative Agenda

### **TAXATION COMMITTEE**

Tuesday and Wednesday, September 4-5, 2007  
Roughrider Room, State Capitol  
Bismarck, North Dakota

#### **Tuesday, September 4, 2007**

- 1:00 p.m. Call to order  
Roll call  
Consideration of the minutes of the previous meeting
- 1:05 p.m. Presentation by a representative of the State Treasurer's office relating to oil and gas production tax allocations to political subdivisions
- 1:20 p.m. Presentation by a representative of the Oil and Gas Division of the Industrial Commission relating to oil and gas production
- 1:40 p.m. Presentation by a representative of the Energy Development Impact Office relating to oil and gas impact grants to political subdivisions
- 2:00 p.m. Presentation by a representative of the Association of Oil and Gas Producing Counties relating to the study of allocation of oil and gas tax revenues among political subdivisions
- 2:10 p.m. Presentation by a representative of the North Dakota Association of Counties relating to county road construction and improvement costs
- 2:20 p.m. Comments of interested persons in attendance relating to the study of allocation of oil and gas tax revenues among political subdivisions
- 2:30 p.m. Committee discussion and directives regarding the study of allocation of oil and gas tax revenues among political subdivisions
- 2:45 p.m. Break
- 3:00 p.m. Presentation by a representative of the Department of Public Instruction regarding school district funding and property tax issues
- 4:00 p.m. Recess

#### **Wednesday, September 5, 2007**

- 9:00 a.m. Presentation by Mr. Mike Manstrom and Mr. Scott Wegner regarding bonded indebtedness and bond ratings for political subdivisions
- 9:30 a.m. Presentation by a representative of the North Dakota League of Cities of information relating to city revenues and expenditures, city employment, property tax levies and valuations, and special assessments issues
- 10:15 a.m. Break
- 10:30 a.m. Presentation by a representative of the North Dakota Association of Counties of information relating to state assumption of funding for programs, consolidation of political subdivision services, county employment, property tax capacity compared with demand for services, unfunded state or federal mandates, and numbers of government employees

- 11:30 a.m. Presentation by the Legislative Council staff of a memorandum on statutory provisions relating to determination of residency
- 11:45 a.m. Presentation by the Legislative Council staff of a memorandum relating to rights of taxpayers to protest special assessments or refer property tax levies
- 12:00 noon Luncheon recess
- 1:00 p.m. Presentations by representatives of the Tax Department of information relating to property tax levies and assessments, agricultural property assessment, property tax capacity of political subdivisions, and income tax statistics relating to differences in deductions and credits applied in determining income tax liability on Form ND-1 and Form ND-2
- 2:00 p.m. Break
- 2:15 p.m. Continuation of the presentation by representatives of the Tax Department
- 2:45 p.m. Testimony of interested persons in attendance relating to property tax and income tax studies
- 3:00 p.m. Committee discussion and directives relating to property tax and income tax studies
- 3:30 p.m. Adjourn

#### **Committee Members**

Senators Bob Stenehjem (Chairman), Dwight Cook, Ben Tollefson, Constance Triplett, Herbert Urlacher

Representatives Larry Bellew, Wesley R. Belter, David Drovdal, Glen Froseth, Craig Headland, Gil Herbel, Jim Kasper, Scot Kelsh, Mark S. Owens, Arlo Schmidt, Benjamin A. Vig, Dave Weiler, Dwight Wrangham