

## NORTH DAKOTA LEGISLATIVE MANAGEMENT

### Tentative Agenda

### **TAXATION COMMITTEE**

Wednesday, February 3, 2010  
Roughrider Room, State Capitol  
Bismarck, North Dakota

- 9:00 a.m. Call to order  
Roll call  
Consideration of the minutes of the previous meeting
- 9:05 a.m. Presentation by Ms. Sandi Tabor, Vice President of Administration and Policy Development, Lignite Energy Council, regarding challenges the lignite industry would face under federal law or regulations under consideration
- 9:30 a.m. Presentations by Mr. Ron Ness, President, North Dakota Petroleum Council, and Mr. Lynn Helms, Director, Department of Mineral Resources, regarding challenges the oil industry would face under federal law or regulations under consideration and oil industry water issues, infrastructure and impact issues, and the impact of incentives and drilling on the Fort Berthold Reservation, plus discussion of potash and uranium mining in North Dakota
- 10:00 a.m. Presentation by Mr. Michael Ziesch, Job Service North Dakota, relating to employment issues in oil and coal production counties
- 10:15 a.m. Break
- 10:30 a.m. Presentation by Mr. Jeff Engleson, Director, Energy Development Impact Office, regarding 2009 and 2010 oil impact grant rounds
- 10:50 a.m. Presentation by a Tax Department representative regarding comparison of oil taxes imposed in North Dakota and neighboring states, oil tax revenue allocations to county infrastructure funds, and oil tax revenues from Fort Berthold Reservation production
- 11:10 a.m. Presentation by State Water Commission representatives regarding oil tax allocations through the resources trust fund for State Water Commission projects, projects funded and funding commitments, funding sources for local government for water projects relating to oil development, and feasibility of using Lake Sakakawea as a water source for oil development needs
- 11:40 a.m. Presentation by committee counsel of information on uranium taxes in other states
- 11:45 a.m. Committee discussion and directives regarding the mineral resource impact and taxation issues study
- 12:00 noon Luncheon recess
- 1:00 p.m. Presentation by Tax Department representatives relating to the final allocations of property tax relief under 2007 Senate Bill No. 2032 and 2009 House Bill No. 1448 and information on the estimated fiscal effect on North Dakota income tax revenues of the property tax reductions provided by 2007 Senate Bill No. 2032 and 2009 federal Military Spouses Residency Relief Act legislation
- 1:15 p.m. Presentation by Mr. Jerry Coleman, Director, School Finance, Department of Public Instruction, relating to 2008 and 2009 combined education mill rates of school districts
- 1:45 p.m. Presentation by committee counsel of information on Wisconsin property tax relief programs

- 1:55 p.m. Presentation by committee counsel of information on tax increment financing
- 2:05 p.m. Presentation by committee counsel of information on use of building authorities
- 2:15 p.m. Presentation by Ms. Marcy Dickerson, State Supervisor of Assessments, Tax Department, relating to political subdivision levy limitations and historical comparison of property taxes compared to special assessments
- 2:30 p.m. Presentation by committee counsel of a bill draft relating to expansion of the range for approval by the State Board of Equalization of assessments compared to sales ratio data
- 2:45 p.m. Break
- 3:00 p.m. Presentation by Mr. Terry Traynor, Assistant Director of Policy and Programs, North Dakota Association of Counties, relating to a Next Generation 911 study
- 3:15 p.m. Presentation by Mr. Mike Lynk, Director, Division of State Radio, Department of Emergency Services, relating to the 911 funding study and information gathered to compare the share of 911 services funded by property taxes and by fees
- 3:30 p.m. Committee discussion and directives relating to the property tax relief, homestead credit, and 911 funding studies
- 4:00 p.m. Adjourn

#### **Committee Members**

Senators Dwight Cook (Chairman), John M. Andrist, Jim Dotzenrod, Joe Miller, George Nodland, Tracy Potter, Bob Stenehjem, Constance Triplett  
 Representatives Larry Bellew, Wesley R. Belter, David Drovda, Robert Frantsvog, Glen Froseth, Craig Headland, Jim Kasper, Scot Kelsh, Louis Pinkerton, Arlo Schmidt, Gary R. Sukut, Dave Weiler, Lonny Winrich, Dwight Wrangham

Staff Contact: John Walstad, Code Revisor