

# NORTH DAKOTA LEGISLATIVE MANAGEMENT

## Tentative Agenda

### **TAXATION COMMITTEE**

Thursday, May 6, 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 representatives of the North Dakota Association of Oil and Gas Producing Counties relating to a recent oil impact study, oil and gas impact funding and tax allocations, and comments by representatives of political subdivisions and the oil industry
- 10:15 a.m. Break
- 10:30 a.m. Presentation by Mr. Shane C. Goettle, Commissioner, Department of Commerce, regarding state efforts to assist with the impact of housing shortages in oil and gas-impacted communities
- 10:50 a.m. Presentation by representatives of the Department of Transportation regarding road projects in oil impact areas, road construction costs and issues, Department of Transportation coordination of efforts with political subdivisions, and near-term and long-term issues
- 11:15 a.m. Presentation by the Legislative Council staff of a memorandum on oil and gas tax collections and allocations
- 11:20 a.m. Presentation by the Legislative Council staff of a bill draft to provide for "hold harmless" funding for political subdivisions from taxes collected on reservation oil production
- 11:30 a.m. Presentation by Ms. Kathy Strombeck, Research Analyst, Tax Department, relating to the fiscal effect of "hold harmless" provision for oil and gas gross production tax allocation from reservation production
- 11:45 a.m. Committee discussion and directives relating to oil and gas taxation and impact issues
- 12:00 noon Luncheon recess
- 1:00 p.m. Presentation by Mr. Lynn Helms, Director, Department of Mineral Resources, Industrial Commission, relating to recent assessment of Three Forks Formation reserves and uranium and potash regulatory rules adopted by the Industrial Commission
- 1:45 p.m. Update by the committee chairman on uranium and potash taxation approaches
- 1:50 p.m. Committee discussion of uranium and potash taxation issues
- 2:00 p.m. Presentation by the Legislative Council staff of information prepared by Mr. Jerry Coleman, Director, School Finance, Department of Public Instruction, relating to estimation of funding for 2011-13 property tax relief and status of levy limitations for school districts with current authority to levy more than 185 mills
- 2:15 p.m. Presentation by the Legislative Council staff of a property tax relief bill draft
- 2:30 p.m. Break

- 2:45 p.m. Presentations by Ms. Marcy Dickerson, State Supervisor of Assessments, and Ms. Sara Hewson, Property Tax Specialist, Tax Department, relating to property tax status of subsidized low-income housing, agricultural property capitalization rates, and soil survey implementation in agricultural assessments
- 3:15 p.m. Committee discussion and directives relating to property tax relief issues
- 3:30 p.m. Presentation by the Legislative Council staff of a bill draft relating to replacement of 911 fees with gross receipts tax revenues
- 3:45 p.m. Presentation by Tax Department representatives of fiscal information relating to replacement of 911 fees
- 4:00 p.m. Committee discussion and directives relating to telecommunications tax issues
- 4:15 p.m. Presentation by Ms. Mary Loftsgard, Associate Director, Tax Administration, Tax Department, regarding Uniform Division of Income Tax Act application
- 4:30 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 Drovdal, 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