

## NORTH DAKOTA LEGISLATIVE MANAGEMENT

### Tentative Agenda

## **TAXATION COMMITTEE**

Tuesday, May 29, 2012  
Roughrider Room, State Capitol  
Bismarck, North Dakota

- 9:00 a.m. Call to order  
Roll call  
Consideration of the minutes of the March 23, 2012, meeting
- 9:05 a.m. Presentation by the Legislative Council staff of a bill draft to provide property tax relief through a residential property tax credit
- 9:15 a.m. Presentation by Mr. Jerry Coleman, Department of Public Instruction, of the fiscal effect of providing up to 185 mills of property tax relief through mill levy reduction grants to school districts
- 9:25 a.m. Presentation by a Tax Department representative of fiscal analysis information for bill drafts under committee consideration to provide property tax relief
- 9:40 a.m. Presentation by Ms. Marcy Dickerson, State Supervisor of Assessments, Tax Department, of information on feasibility of reconciling taxable years for mobile home taxes and residential and commercial property taxes
- 9:50 a.m. Committee discussion and staff directives on property tax relief issues
- 10:15 a.m. Break
- 10:30 a.m. Presentation by the Legislative Council staff of a memorandum on property tax exemptions history and a bill draft to eliminate discretionary property tax exemptions
- 10:40 a.m. Review of an April 2012 study completed by the PEW Center on the States evaluating state monitoring of state tax incentives
- 10:50 a.m. Committee discussion and staff directives regarding the committee study of property tax exemptions
- 11:10 a.m. Review by the Legislative Council staff of a bill draft relating to reporting of bonded indebtedness by political subdivisions and information on higher education institution indebtedness reporting
- 11:20 a.m. Presentation by Mr. Scott Wegner, Arntson Stewart Wegner PC, regarding the bill draft to require political subdivision bonded indebtedness reporting and prospects for political subdivision indebtedness if measure No. 2 is enacted
- 11:30 a.m. Committee discussion and staff directives related to bonded indebtedness of subdivisions
- 11:40 a.m. Presentation by Mr. Myles Vosberg, Tax Department, relating to emerging issues in streamlined sales taxes
- 11:50 a.m. Committee discussion and staff directives
- 12:00 noon Adjourn

**NOTE:** After adjournment, beginning at 1:30 p.m., committee members are invited to tour AMCON Distributing to observe cigarette tax stamping operations used for cigarettes distributed in other states. A tour is expected to take 10 minutes to 15 minutes but groups of only four or five committee members at a time will be allowed to tour the facility due to space limitations. AMCON Distributing is located at 3125 East Thayer Avenue, Bismarck. Committee members are requested to park on the street and use the north entrance.

**Committee Members**

Senators David Hogue (Chairman), Randy Burckhard, Dwight Cook, Jim Dotzenrod, Lonnie J. Laffen,  
Dave Oehlke, Ronald Sorvaag

Representatives Larry Bellew, Wesley R. Belter, David Drovda, Glen Froseth, Lyle Hanson, Patrick  
Hatlestad, Craig Headland, Richard Holman, Jim Kasper, Shirley Meyer, Mike Nathe, Marvin E.  
Nelson, Mark S. Owens, Roscoe Streyle

Staff Contact: John Walstad, Code Revisor