

NORTH DAKOTA LEGISLATIVE MANAGEMENT

Tentative Agenda

**TAXATION COMMITTEE**

Tuesday, September 11, 2012  
Roughrider Room, State Capitol  
Bismarck, North Dakota

- 9:00 a.m. Call to order  
Roll call  
Consideration of the minutes of the August 1, 2012, meeting
- 9:05 a.m. Presentation by Mr. Scott Wegner, Arnston Stewart Wegner PC, regarding kinds of political subdivision debt and what is considered debt for purposes of the constitutional debt restriction
- 9:20 a.m. Property tax relief consideration and discussion, including:
- Bill drafts to extend the mill levy reduction grant program [13.0018.02000 and 13.0018.03000]
  - Bill draft to provide a residential property tax credit and an enhanced credit for individuals age 65 or older [13.0088.01000]
  - Bill draft to provide a residential property tax credit, limited to individuals age 65 and older [13.0098.01000]
  - Bill draft to provide property tax relief through allocations to counties for distribution among political subdivisions [13.0059.01000]
  - Bill draft to provide property tax relief through percentage reduction of all property taxes [13.0161.01000]
- Comments by interested persons relating to property tax relief issues
- 10:30 a.m. Break
- 10:45 a.m. Committee discussion relating to property tax relief issues
- 11:00 a.m. Property tax reform consideration and discussion, including:
- Revised bill draft to synchronize taxable years for mobile homes and real property [13.0107.02000]
  - Bill draft to require filing of information on political subdivision indebtedness [13.0015.02000]
  - Information on consideration of political subdivision debt limits in audits
  - Bill draft to allow a political subdivision to revoke a property tax exemption previously granted [13.0052.01000]
  - Bill draft to allow appeals of certain property tax exemptions granted by a city or county [13.0173.01000]
  - Revised bill draft to eliminate discretionary property tax exemptions granted by cities or counties [13.0081.02000]
  - Bill draft to eliminate job development authorities [13.0113.02000]
  - Revised resolution draft for a constitutional amendment to allow the Legislative Assembly to permit property tax imposition for the cost of services provided to certain exempt entities [13.3008.02000]

- 11:30 a.m. Presentation by Ms. Marcy Dickerson, State Supervisor of Assessments and Director of the Property Tax Division, Tax Department, regarding property tax exemption application for property in use and ownership by charitable organizations
- 11:45 a.m. Presentation by Ms. Andrea Holl Pfennig, Division of Community Services, Department of Commerce, relating to 2011 renaissance zones annual reports
- 12:00 noon Luncheon recess
- 1:00 p.m. Comments by interested persons on property tax reform issues
- 1:30 p.m. Committee discussion relating to property tax reform issues
- 1:45 p.m. Presentation of flowchart and statistical information on oil and gas tax revenues
- 2:00 p.m. Break
- 2:15 p.m. Committee discussion of sales tax exemption issues and bill drafts to eliminate Montanan sales tax exemption and Canadian sales tax refunds
- 2:30 p.m. Committee discussion on studies of income tax exemptions, special assessments, corporate income taxes, sales tax exemptions, and cigarette tax stamping
- 3:00 p.m. Adjourn

#### **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 Drovdal, 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