

NORTH DAKOTA LEGISLATIVE MANAGEMENT

Tentative Agenda

TAXATION COMMITTEE

Wednesday, July 30, 2014
Harvest Room, State Capitol
Bismarck, North Dakota

- 9:00 a.m. Call to order
Roll call
Consideration of the minutes of the May 27, 2014, meeting
- 9:05 a.m. Presentation by representatives of the Tax Department and the National Resources Conservation Service regarding use of detailed soil survey data in agricultural property assessments
- 9:50 a.m. Comments by interested persons
- 10:00 a.m. Presentation by Committee Counsel of a [bill draft](#) regarding use of modifiers in agricultural property assessments
- 10:15 a.m. Break
- 10:30 a.m. Presentation by a Tax Department representative of an update on pending federal legislation and potential effects for North Dakota
- 10:45 a.m. Presentation by Ms. Linda Leadbetter, State Supervisor of Assessments, Tax Department, relating to an update on efforts to establish uniform formatting for property tax statements among counties
- 10:55 a.m. Presentation by a Tax Department representative regarding comparison of the state share of 2013 homestead and veterans' credits compared to 2012 costs
- 11:00 a.m. Presentation by a Tax Department representative of a report on the number of in-state and out-of-state investors, amount of investment, and amount of tax credits accrued, claimed, and transferred by each individual angel fund
- 11:10 a.m. Presentation by a Tax Department representative of data and analysis of the coal severance tax exemption for coal used in certain plants
- 11:15 a.m. Committee discussion of the feasibility of conducting a cost-benefit analysis of local tax incentives
- 11:30 a.m. Presentation by Committee Counsel of a [bill draft](#) to provide for regular legislative evaluation of state economic development tax incentives
- 11:40 a.m. Comments by Mr. Keith Lund, Vice President, Economic Development Association of North Dakota, relating to a bill draft to provide for regular legislative evaluation of economic development tax incentives
- 11:50 a.m. Committee discussion and directives
- 12:00 noon Luncheon recess
- 1:00 p.m. Presentation by Governor Jack Dalrymple of an update on property tax reform issues under consideration by the Governor's Task Force on Property Tax Reform
- 1:10 p.m. Committee consideration of a new committee assignment by the Chairman of the Legislative Management for committee receipt and review of an oil industry employment report prepared by Job Service North Dakota

- 1:15 p.m. Presentation by Mr. Michael Ziesch, Job Service North Dakota, of a report prepared by Job Service North Dakota under a directive in 2013 House Bill No. 1358 relating to oil industry employment statistics
- 1:40 p.m. Committee discussion and directives
- 1:55 p.m. Committee consideration of a [bill draft](#) to provide that property tax levies requested by unelected boards are subject to adjustment by the board of county commissioners or city governing body
- 2:10 p.m. Comments by interested persons
- 2:25 p.m. Committee discussion and directives
- 2:40 p.m. Break
- 2:55 p.m. Committee consideration of a [bill draft](#) relating to property tax status of leasehold interests in certain buildings at state institutions of higher education
- 3:00 p.m. Comments by representatives of institutions of higher education relating to the bill draft on leasehold interests in certain buildings at state institutions of higher education
- 3:10 p.m. Presentation by Committee Counsel of a [bill draft](#) requested by Representative Owens relating to property tax status of leasehold interests in certain buildings at state institutions of higher education
- 3:20 p.m. Committee discussion and directives
- 3:30 p.m. Committee consideration of bills under consideration by the committee relating to:
- [Rural fire department](#) excess levy increase approval by mail ballot election
 - [Adjustments](#) to statutory provisions regarding determination of taxable valuation and replacement of mill rates with property tax determination based on cents per thousand dollars of taxable valuation
 - [Bill draft](#) to provide for sharing of otherwise confidential information by Job Service North Dakota and the Tax Department for purposes of evaluating tax incentives
- 3:55 p.m. Comments by interested persons
- 4:10 p.m. Committee discussion and directives
- 4:30 p.m. Adjourn

Committee Members

Senators: Dwight Cook (Chairman), Randall A. Burckhard, Jim Dotzenrod, Lonnie J. Laffen, Ronald Sorvaag, Jessica K. Unruh

Representatives: Wesley R. Belter, Jason Dockter, David Drovdal, Glen Froseth, Patrick Hatlestad, Craig Headland, Jim Kasper, Jerry Kelsh, Scot Kelsh, Mike Nathe, Mark S. Owens, Dan Ruby, Jim Schmidt, Robin Weisz, Steven L. Zaiser

Staff Contacts: John Walstad, Code Revisor
Samantha E. Kramer, Counsel