

NORTH DAKOTA LEGISLATIVE MANAGEMENT

Tentative Agenda

TAXATION COMMITTEE

Thursday, May 31, 2018
Roughrider Room, State Capitol
Bismarck, North Dakota

- 9:00 a.m. Call to order
Roll call
Consideration of the minutes of the April 19, 2018, meeting
- PROPERTY TAX SYSTEM STUDY**
- 9:05 a.m. Presentation by a representative of the Tax Department of information pertaining to property tax increases, excluding consideration of new growth
- 9:15 a.m. Presentation by Mr. Blake Crosby, Executive Director, North Dakota League of Cities, regarding property tax and the use of social media by the League of Cities and its members
- 9:25 a.m. Presentation by Mr. Tom Barry, City Manager, City of Minot, regarding property tax and special assessments
- 9:40 a.m. Presentation by Mr. Jared Walczak, Senior Policy Analyst, Tax Foundation, regarding states' reliance on property, sales, and income tax
- 10:00 a.m. Presentation by the Legislative Council staff of a memorandum pertaining to the use of special assessments in other states and a bill draft requiring money remaining in a special assessment fund be credited against future tax liability
- 10:10 a.m. Presentation by Ms. Darcie Huwe, Finance Director/City Auditor, City of Wahpeton, regarding property tax and special assessments
- 10:25 a.m. Presentation by Mr. Kent Costin, Finance Director, City of Fargo, regarding property tax and special assessments
- 10:40 a.m. Break
- 10:55 a.m. Presentation by Ms. Tina Fisk, Administrator, City of West Fargo, regarding property tax and special assessments
- 11:10 a.m. Presentation by Mr. Keith Hunke, City Administrator, City of Bismarck, regarding property tax and special assessments
- 11:25 a.m. Presentation by Mr. Jim Neubauer, City Administrator, City of Mandan, regarding property tax and special assessments
- 11:40 a.m. Presentation by Mr. Adam J. Tescher, Director, School Finance and Organization, Department of Public Instruction, regarding school district mill levy increases
- 11:50 a.m. Presentation by a representative of the City of Bismarck of information pertaining to property tax exemptions in Bismarck
- 12:00 noon Luncheon recess
- 1:00 p.m. Presentation by a representative of the North Dakota Association of Counties regarding property tax and the use of social media by the Association of Counties and its members
- 1:15 p.m. Comments by interested persons regarding special assessments and the committee's study of the property tax system

ECONOMIC DEVELOPMENT TAX INCENTIVES STUDY

- 1:40 p.m. Presentation by the Legislative Council staff of an updated evaluation chart to track the committee's progress in receiving information pertinent to its study of economic development tax incentives; and updated background memorandums pertaining to the research expense tax credit, workforce recruitment credit, new jobs credit from income tax withholding, and new or expanding business exemption
- 1:50 p.m. Presentation by the Legislative Council staff of bill drafts to repeal the internship program credit and the workforce recruitment credit and distribution of a presentation from the National Conference of State Legislatures pertaining to apprenticeships
- 2:00 p.m. Break
- 2:10 p.m. Presentation by a representative of the Tax Department regarding the department's efforts to publicize the internship program credit and the workforce recruitment credit
- 2:20 p.m. Presentation by Ms. Jennifer Dahl, Operation Intern Coordinator, Department of Commerce, regarding the Operation Intern program and the availability of internships and apprenticeships in the state
- 2:30 p.m. Presentation by Ms. Ilene Odegard, Director, Career Services, University of North Dakota, regarding internship and apprenticeship requirements and opportunities at the university level
- 2:40 p.m. Presentation by Ms. Michelle Kommer, Commissioner, Department of Labor and Human Rights, regarding the supply of, and demand for, internships and apprenticeships and the Workforce Development Council's efforts to address North Dakota's workforce needs
- 3:00 p.m. Presentation by a representative of the Economic Development Association of North Dakota regarding the association's recommendations pertaining to the committee's study of economic development tax incentives
- 3:30 p.m. Comments by interested persons regarding the committee's study of economic development tax incentives
- 3:40 p.m. Presentation by a representative of the Tax Department of information pertaining to the federal Tax Cuts and Jobs Act of 2017
- 3:50 p.m. Committee discussion and directives
- 4:00 p.m. Adjourn

Committee Members

Senators: Jessica Unruh (Chairman), Brad Bekkedahl, Dwight Cook, Jim Dotzenrod, Lonnie J. Laffen, Scott Meyer

Representatives: Thomas Beadle, Jason Dockter, Sebastian Ertelt, Jim Grueneich, Ron Guggisberg, Patrick Hatlestad, Craig Headland, Jim Kasper, Ben Koppelman, Alisa Mitskog, Emily O'Brien, Randy A. Schobinger, Vicky Steiner, Nathan Toman

Staff Contact: Emily L. Thompson, Counsel