

NORTH DAKOTA LEGISLATIVE MANAGEMENT

Tentative Agenda

**TAXATION COMMITTEE**

Thursday, September 6, 2018  
Roughrider Room, State Capitol  
Bismarck, North Dakota

9:00 a.m. Call to order  
Roll call  
Consideration of the minutes of the July 12, 2018, meeting

**ECONOMIC DEVELOPMENT TAX INCENTIVES STUDY**

9:05 a.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, new jobs credit from income tax withholding, internship program credit, workforce recruitment credit, new and expanding business exemptions, and renaissance zone credits and exemptions

9:15 a.m. Receipt of a report prepared by the Department of Commerce pertaining to renaissance zone progress and a summary of reports provided by cities that have a renaissance zone included in a tax increment financing district

9:25 a.m. Presentation by Ms. Ellen Huber, President, Economic Development Association of North Dakota, of the association's recommendations pertaining to the committee's study of economic development tax incentives

10:30 a.m. Break

10:45 a.m. Presentation by the Legislative Council staff of a bill draft containing the economic development tax incentive changes recommended by the Economic Development Association of North Dakota

11:00 a.m. Comments by interested persons regarding the committee's study of economic development tax incentives and committee bill drafts

11:30 a.m. Presentation by a representative of the American Legislative Exchange Council regarding the long-term benefits of eliminating state income taxes

12:00 noon Luncheon recess

1:00 p.m. Committee discussion

**PROPERTY TAX SYSTEM STUDY**

1:20 p.m. Presentation by the Legislative Council staff of an updated memorandum comparing the special assessment fees charged by the 20 largest cities in the state

1:30 p.m. Presentation by the Legislative Council staff of a bill draft relating to the homestead tax credit for special assessments

1:40 p.m. Presentation by a representative of the Bismarck-Mandan Chamber of Commerce regarding special assessments

2:10 p.m. Comments by interested persons regarding the committee's study of the property tax system and committee bill drafts

2:40 p.m. Committee discussion and directives

3:00 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