

NORTH DAKOTA LEGISLATIVE MANAGEMENT

Tentative Agenda

TAXATION COMMITTEE

Thursday, October 11, 2018
Roughrider Room, State Capitol
Bismarck, North Dakota

9:00 a.m. Call to order
Roll call
Consideration of the minutes of the September 6, 2018, meeting

OIL AND GAS REVENUE ALLOCATION REPORT

9:05 a.m. Presentation by a representative of the Tax Department of a report compiling information submitted by counties and school districts that received an allocation of oil and gas gross production tax revenues

9:15 a.m. Review by the Legislative Council staff of a bill draft [19.0088.01000] to eliminate the reporting requirements for schools and counties that receive oil and gas gross production tax allocations

9:20 a.m. Comments by interested persons and committee discussion regarding the bill draft

ECONOMIC DEVELOPMENT TAX INCENTIVES STUDY

9:30 a.m. Presentation by the Legislative Council staff of an updated background memorandum relating to renaissance zone credits and exemptions

9:35 a.m. Presentation by the Legislative Council staff and discussion of a bill draft [19.0294.02000] relating to the development and implementation of a skilled workforce scholarship program and a bill draft [19.0294.03000] relating to the development and implementation of a talent attraction and retention scholarship program

9:55 a.m. Presentation by the Legislative Council staff and discussion of a bill draft [19.0294.04000] relating to a 21st century manufacturing workforce incentive

10:05 a.m. Comments by interested persons and committee discussion regarding the bill drafts

10:15 a.m. Review by the Legislative Council staff of bill drafts relating to the committee's study of economic development tax incentives:

- A bill draft [19.0239.01000] to sunset the renaissance zone program
- A bill draft [19.0163.01000] to repeal the internship program credit
- A bill draft [19.0164.01000] to repeal the workforce recruitment credit

10:25 a.m. Comments by interested persons and committee discussion regarding the bill drafts

10:40 a.m. Break

PROPERTY TAX SYSTEM STUDY

10:55 a.m. Presentation by a representative of the Tax Department regarding the estimated fiscal impact of a bill draft [19.0286.01000] relating to the homestead tax credit for special assessments

11:05 a.m. Review by the Legislative Council staff of bill drafts relating to the committee's study of the property tax system:

- A bill draft [19.0167.01000] requiring excess special assessment funds to be credited to property owners
- A bill draft [19.0238.01000] to exclude property owned by a political subdivision from consideration in protests against the formation of a special improvement district

- A bill draft [19.0284.01000] relating to the issuance of bonds by the governing body of a park district without an election
- A bill draft [19.0166.01000] relating to the issuance of bonds by the governing body of a park district without an election and the allowance of property owner protests

11:15 a.m. Comments by interested persons regarding the bill drafts

11:30 a.m. Committee discussion and final motions

12:00 noon 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