

NORTH DAKOTA LEGISLATIVE MANAGEMENT

Tentative Agenda

TAXATION COMMITTEE

Tuesday, July 23, 2019
Roughrider Room, State Capitol
Bismarck, North Dakota

- 9:00 a.m. Call to order
Roll call
Comments by the Chairman regarding committee responsibilities
Review of the *Supplementary Rules of Operation and Procedure of the North Dakota Legislative Management*
- ECONOMIC DEVELOPMENT TAX INCENTIVES STUDY**
- 9:05 a.m. Presentation by the Legislative Council staff of a background memorandum on the committee's study of economic development tax incentives
- 9:15 a.m. Presentation by the Legislative Council staff of background memorandums on the economic development tax incentives selected for study during the 2019-20 interim, including:
- A sales tax exemption for manufacturing and recycling equipment
 - A sales and use tax exemption for materials used to construct a fertilizer or chemical processing facility
 - A sales and use tax exemption for materials used in compressing, gathering, collecting, storing, transporting, or injecting carbon dioxide for secure geologic storage or use in enhanced recovery of oil or natural gas
 - A sales and use tax exemption for enterprise information technology equipment and computer software used in a qualified data center
 - Fuel tax refunds for certain users
 - Coal severance and conversion tax exemptions
 - Oil and gas gross production and oil extraction tax exemptions
- 9:45 a.m. Presentation by a representative of the Tax Department of fiscal information pertaining to the sales and use tax exemptions selected for study
- 10:00 a.m. Comments by interested persons regarding the committee's study of economic development tax incentives
- 10:15 a.m. Committee discussion
- 10:30 a.m. Break
- SPECIAL ASSESSMENT REVENUE REPLACEMENT STUDY**
- 10:45 a.m. Presentation by the Legislative Council staff of a background memorandum on the committee's study of special assessment revenue replacement options
- 11:00 a.m. Presentation by Mr. Brian Ritter, President, Bismarck-Mandan Chamber of Commerce and President and Chief Executive Officer, Bismarck-Mandan Development Association, regarding the committee's study of special assessment revenue replacement options
- 11:30 a.m. Comments by interested persons regarding the committee's study of special assessment revenue replacement options
- 11:45 a.m. Committee discussion

12:00 noon Luncheon recess

REQUIRED REPORTS

- 1:00 p.m. Presentation by Ms. Carla Valentine, Program Manager, Office of Innovation and Entrepreneurship, Department of Commerce, of the 2018 Business Incentive Accountability Report
- 1:15 p.m. Committee discussion and comments by interested persons
- 1:30 p.m. Presentation by Ms. Rikki Roehrich, Program Administrator, Division of Community Services, Department of Commerce, of an annual report 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
- 1:45 p.m. Committee discussion and comments by interested persons
- 2:00 p.m. Presentation by a representative of the Tax Department of a report compiling information submitted by counties that received an allocation of oil and gas gross production tax revenues
- 2:15 p.m. Committee discussion and comments by interested persons
- 2:30 p.m. Break
- 2:45 p.m. Presentation by a representative of the Tax Department of a statewide property tax increase report
- 3:05 p.m. Comments by interested persons
- 3:25 p.m. Committee discussion and directives
- 4:00 p.m. Adjourn

Committee Members

Representatives: Jim Grueneich (Chairman), Jake G. Blum, Jason Dockter, Matt Eidson, Sebastian Ertelt, Ron Guggisberg, Patrick Hatlestad, Craig Headland, Tom Kading, Ben Koppelman, Alisa Mitskog, Vicky Steiner

Senators: Dwight Cook, Jim Dotzenrod, Jordan Kannianen, Curt Kreun, Dale Patten, Jessica Unruh

Staff Contact: Emily L. Thompson, Code Revisor