NORTH DAKOTA LEGISLATIVE MANAGEMENT
Tentative Agenda

TAXATION COMMITTEE
Tuesday, September 24, 2019
Roughrider Room, State Capitol
Bismarck, North Dakota

10:00 a.m. Call to order
Roll call
Consideration of the minutes of the July 23, 2019, meeting

SPECIAL ASSESSMENT REVENUE REPLACEMENT STUDY
10:05 a.m. Presentation by Mr. Keith Hunke, City Administrator, City of Bismarck, of:
• A comparison of the number of residences paying special assessments versus the number of utility bills on which the additional street utility tax would be applied if the tax was imposed
• Information regarding the use of supplemental or replacement taxes in other states
10:25 a.m. Committee discussion

ECONOMIC DEVELOPMENT TAX INCENTIVES STUDY
10:35 a.m. Presentation by a representative of the Tax Department of:
• Fiscal information on the economic development tax incentives selected for study
• Online sales tax collection information
10:50 a.m. Committee discussion

CHARITABLE GAMING TAX STUDY
11:00 a.m. Presentation by the Legislative Council staff of a background memorandum on the committee's study of charitable gaming tax
11:10 a.m. Presentation by Ms. Deborah A. McDaniel, Gaming Director, Attorney General's office, of information relating to charitable gaming tax collections, electronic pull tabs, and issues impacting the gaming division
11:30 a.m. Presentation by Ms. Janelle Mitzel, President, North Dakota Council for Charitable Gaming, regarding the committee's study of charitable gaming tax
11:40 a.m. Presentation by Mr. Don Santer, Treasurer, Charitable Gaming Association of North Dakota, regarding the charitable gaming tax structure
12:00 noon Luncheon recess
1:00 p.m. Presentation by Mr. Michael Pollock, Managing Director, Spectrum Gaming Group, of information regarding the committee's study of charitable gaming tax
1:30 p.m. Presentation by Ms. Melissa Harvey, Gaming Manager, Horace Lions Club and The Arc, Upper Valley, regarding the committee's study of charitable gaming tax
1:40 p.m. Presentation by Mr. Bryan Nelson, Owner, Maverick's Saloon, regarding the committee's study of charitable gaming tax
1:50 p.m. Comments from interested persons regarding the committee's study of charitable gaming tax
2:00 p.m. Committee discussion
2:10 p.m. Break
TAXATION OF ELECTRONIC SMOKING DEVICES STUDY

2:25 p.m.  Presentation by the Legislative Council staff of a background memorandum on the committee's study of the taxation of electronic smoking devices

2:35 p.m.  Presentation by Mr. Max Behlke, Director, State Public Policy, JUUL Labs, regarding the committee’s study of the taxation of electronic smoking devices

2:50 p.m.  Presentation by a representative of the Tax Department of tobacco tax collection information and comments regarding the administration of an alternative or additional tax on electronic smoking devices

3:05 p.m.  Comments by interested persons regarding the committee's study of the taxation of electronic smoking devices

3:50 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