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## TAXATION COMMITTEE

Wednesday, July 15, 2020

Due to public health considerations and in accordance with Executive Order 2020-16, a meeting room will not be available to the public for this meeting. A live stream of the meeting will be available to the public at: <http://video.legis.nd.gov>. Written comments regarding the committee's agenda topics may be submitted in advance of the meeting to [emilythompson@nd.gov](mailto:emilythompson@nd.gov).

Committee members have the option of attending the meeting remotely or in person. Each committee member is asked to notify the Legislative Council at [emilythompson@nd.gov](mailto:emilythompson@nd.gov) at least 1 week before the meeting date to indicate whether the member plans to attend the meeting remotely or in person. Staff will provide committee members with call-in or meeting room information before the meeting.

10:00 a.m. Call to order  
Roll call

Consideration of the [minutes of the January 29, 2020, meeting](#)

### **ECONOMIC DEVELOPMENT TAX INCENTIVES STUDY**

10:05 a.m. Presentation by the Legislative Council staff of a memorandum summarizing the committee's progress in receiving information to evaluate economic development tax incentives

10:10 a.m. Presentation by the Legislative Council staff of a memorandum regarding fuel tax revenue and distributions

10:20 a.m. Comments submitted by interested persons regarding the committee's study of economic development tax incentives

10:30 a.m. Committee discussion

### **TAXATION OF ELECTRONIC SMOKING DEVICES STUDY**

10:40 a.m. Presentation by the Legislative Council staff of a memorandum regarding the impact of taxation on the use of vapor products

10:50 a.m. Presentation by Mr. Brett Anderson, School Resource Officer, and Mr. Luke McKay, Youth Worker Supervisor, Police Youth Bureau, City of Bismarck Police, of information regarding the types of electronic smoking devices and the use of electronic smoking devices by minors

11:05 a.m. Comments submitted by interested persons regarding the committee's study of the taxation of electronic smoking devices

11:15 a.m. Committee discussion

### **CHARITABLE GAMING TAX STUDY**

11:25 a.m. Presentation by Mr. Don Santer, Treasurer, Charitable Gaming Association of North Dakota, regarding the impact of payout percentages on gaming revenue

11:35 a.m. Presentation by Ms. Collette Brown, Executive Director, Gaming Commission Spirit Lake Casino and Resort, and Mr. Douglas Yankton Sr., Chairman, Spirit Lake Tribe, regarding the committee's study of charitable gaming tax

- 11:45 a.m. Presentation by Ms. Deborah McDaniel, Gaming Director, Attorney General's office, of information relating to budgetary needs for charitable gaming regulation and enforcement
- 12:00 noon Comments submitted by interested persons regarding the committee's study of charitable gaming tax
- 12:10 p.m. Committee discussion
- 12:20 p.m. Adjourn

**Committee Members**

Representatives: Jason Dockter (Chairman), 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