



TAXATION COMMITTEE

Thursday, September 10, 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.

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 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 July 15, 2020, meeting](#)

REQUIRED REPORTS

- 10:05 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 revenue
- 10:20 a.m. [Presentation](#) by Ms. Carla Valentine, Program Manager, Office of Innovation and Entrepreneurship, Department of Commerce, of the 2019 Business Incentive Accountability Report
- 10:35 a.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

ECONOMIC DEVELOPMENT TAX INCENTIVES STUDY

- 10:50 a.m. Presentation by the Legislative Council staff of a [memorandum](#) providing historical fuel prices and effective fuel tax rates
- 11:00 a.m. [Presentation](#) by a representative of the Department of Transportation regarding transportation funding
- 11:20 a.m. [Presentation](#) by Mr. Tim Horner, Transportation Engineer, and Dr. Alan Dybing, Associate Research Fellow, Upper Great Plains Transportation Institute, North Dakota State University, regarding transportation infrastructure needs
- 11:40 a.m. Comments submitted by interested persons regarding the committee's study of economic development tax incentives
- 11:45 a.m. Committee discussion

TAXATION OF ELECTRONIC SMOKING DEVICES STUDY

- 11:55 a.m. Presentation by the Legislative Council staff of an updated [memorandum](#) regarding the impact of taxation on the use of vapor products

- 12:00 noon Presentation by the Legislative Council staff of a [memorandum](#) regarding the distribution of sin tax revenue
- 12:10 p.m. Presentation by the Legislative Council staff of a [memorandum](#) regarding the effectiveness of sin taxes in deterring behavior
- 12:20 p.m. Comments submitted by interested persons regarding the committee's study of the taxation of electronic smoking devices
- 12:25 p.m. Committee discussion and final motions
- 12:35 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-Bell
Staff Contact: Emily L. Thompson, Code Revisor