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DESCRIPTION

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Dennis K. Hall
Operator's Signature

10/3/03
Date

2003 HOUSE FINANCE AND TAXATION

HB 1318

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Deanna Hall
Operator's Signature

10/3/03
Date

2003 HOUSE STANDING COMMITTEE MINUTES

BILL/RESOLUTION NO. **HB 1318**

House Finance and Taxation Committee

Conference Committee

Hearing Date January 21, 2003

Tape Number	Side A	Side B	Meter #
1		X	5.8
Committee Clerk Signature <i>Janice Stein</i>			

Minutes:

REP. WESLEY BELTER, CHAIRMAN Called the hearing to order.

REP. DALE SEVERSON, DIST. 23 Introduced the bill. The bill was introduced at the request of the North Dakota AMS Association. It deals with the availability for ambulances be on an even keel with each other within the state, in particular, the Grand Forks and Fargo ambulance services, have a distinctive difference between municiply owned and private sector. Ambulances owned by municipalities as in Cooperstown, they have a five dollar annual fee for the license. The annual fee for a private pay ambulance service is whatever the value of the vehicle is. In some of the bigger communities, such as Fargo, they have thirteen ambulances, which are running all of the time. That is the reason for Section one of the bill.

Under Section two, a vehicle acquired by a lease, really all that is is a tax exemption. Minnesota has enacted a law which provides both of these two standards thus far. Montana has a similar

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House Finance and Taxation Committee
Bill/Resolution Number HB 1318
Hearing Date January 21, 2003

law, but it is not to the extreme we are right here. These are public safety entities, when you look at the law enforcement and fire, those people have these exemptions in place already.

In the third portion, it is the reimbursement of the state and political subdivisions. Minnesota has a law that any gas that you buy for the vehicles, you get a two cent tax rebate at the end of the year. Needless to say, Fargo and Grand Forks are buying their gas in Minnesota right now.

There wasn't a fiscal note attached, to my knowledge.

REP. BELTER Your tax refund, is it the entire motor vehicle tax?

REP. SEVERSON No just a portion of the gas tax.

MARK DOUGHERTY, MEMBERSHIP SERVICES DIRECTOR OF AGC OF NORTH

DAKOTA, Testified in opposition of the bill. He opposed because the taxes are needed to make the roads that these guys do use, to get to their things. If the roads aren't kept up, it will take them longer to get to their service.

JOAN GALSTER, STATE MOTOR FUEL SUPERVISOR, STATE TAX DEPARTMENT

Testified in a neutral position. Answered Rep. Belter's question, the way it is currently written, it would mean the entire 21 cents per gallon. The refunds to cities and counties and farmers, each has its own refund. The political subdivisions get everything back except the one cent per gallon which goes to the Title 8 fund.

REP. WINRICH Had a question in view of the information Joan Galster provided, suggested what if we amended the bill so that one cent would go to the township road fund, would that alter your position?

MARK DOUGHERTY, Stated no it wouldn't, they would still oppose it.

With no further testimony, the hearing was closed.

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Demetrius Hall
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10/3/03
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House Finance and Taxation Committee
Bill/Resolution Number HB 1318
Hearing Date January 21, 2003

COMMITTEE ACTION 2-4-03, Tape #1, Side A, Meter #6.2

REP. WINRICH Made a motion for a **DO NOT PASS**

REP. IVERSON Second the motion. **MOTION CARRIED**

10 YES 1 NO 3 ABSENT

REP. DROVDAL Was given the floor assignment.

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FISCAL NOTE
 Requested by Legislative Council
 01/14/2003

Bill/Resolution No.: HB 1318

1A. **State fiscal effect:** Identify the state fiscal effect and the fiscal effect on agency appropriations compared to funding levels and appropriations anticipated under current law.

	2001-2003 Biennium		2003-2005 Biennium		2005-2007 Biennium	
	General Fund	Other Funds	General Fund	Other Funds	General Fund	Other Funds
Revenues						
Expenditures						
Appropriations						

1B. **County, city, and school district fiscal effect:** Identify the fiscal effect on the appropriate political subdivision.

2001-2003 Biennium			2003-2005 Biennium			2005-2007 Biennium		
Counties	Cities	School Districts	Counties	Cities	School Districts	Counties	Cities	School Districts

2. **Narrative:** Identify the aspects of the measure which cause fiscal impact and include any comments relevant to your analysis.

This bill exempts ambulances from the payment of motor vehicle registration fees and motor vehicle excise tax, and provides for a refund of motor fuel taxes paid on fuel used in ambulances. It is estimated this bill will result in a loss of registration fee revenue of approximately \$15,000 per year. However, it is not possible to estimate the fiscal effect of the exemption from motor vehicle excise tax as it is not known how many ambulances will be purchased or the purchase price that will be paid for them. It is also not possible to estimate the amount of motor fuel tax revenue that will be refunded as no information exists on the amount of fuel that is used by ambulances.

3. **State fiscal effect detail:** For information shown under state fiscal effect in 1A, please:

A. **Revenues:** Explain the revenue amounts. Provide detail, when appropriate, for each revenue type and fund affected and any amounts included in the executive budget.

Passage of this bill will result in a loss of revenue for the Highway Tax Distribution Fund of approximately \$30,000 per biennium as a result of the exemption from motor vehicle registration fees. There will also be an indeterminate amount of lost revenue for the Highway Tax Distribution Fund resulting from the refund of motor fuel taxes.

There will also be an indeterminate amount of lost revenue for the General Fund as a result of the exemption from payment of motor vehicle excise tax.

B. **Expenditures:** Explain the expenditure amounts. Provide detail, when appropriate, for each agency, line item, and fund affected and the number of FTE positions affected.

C. **Appropriations:** Explain the appropriation amounts. Provide detail, when appropriate, of the effect on the biennial appropriation for each agency and fund affected and any amounts included in the executive budget. Indicate the relationship between the amounts shown for expenditures and appropriations.

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Name:	Keith Kiser	Agency:	NDDOT
Phone Number:	328-2725	Date Prepared:	01/16/2003

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10/3/03
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Date: **2-4-03**
 Roll Call Vote #: **1**

2003 HOUSE STANDING COMMITTEE ROLL CALL VOTES
BILL/RESOLUTION NO. *HB 1318*

House FINANCE & TAXATION Committee

Check here for Conference Committee

Legislative Council Amendment Number _____

Action Taken Do Not Pass

Motion Made By Rep. Winrich Seconded By Rep. Iverson

Representatives	Yes	No	Representatives	Yes	No
BELTER, CHAIRMAN	✓				
DROVDAL, VICE-CHAIR	✓				
CLARK	K				
FROELICH	A				
GROSZ	A				
HEADLAND	✓				
IVERSON	✓				
KELSH	✓				
KLEIN	✓				
NICHOLAS		✓			
SCHMIDT	✓				
WEILER	A				
WIKENHEISER	✓				
WINRICH	✓				

Total (Yes) 10 No 1

Absent 3

Floor Assignment Rep Driovdal

If the vote is on an amendment, briefly indicate intent:

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 Operator's Signature

10/3/03
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REPORT OF STANDING COMMITTEE (410)
February 4, 2003 9:25 a.m.

Module No: HR-21-1585
Carrier: Drovda
Insert LC: . Title: .

REPORT OF STANDING COMMITTEE
HB 1318: Finance and Taxation Committee (Rep. Belter, Chairman) recommends DO
NOT PASS (10 YEAS, 1 NAY, 3 ABSENT AND NOT VOTING). HB 1318 was placed
on the Eleventh order on the calendar.

(2) DESK, (3) COMM

Page No. 1

HR-21-1585

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Deanna Helmer
Operator's Signature

10/3/03
Date