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Yolanda Rickford
Operator's Signature

10/16/03
Date

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2003 HOUSE FINANCE AND TAXATION

HCR 3002

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Valerie Richard
Operator's Signature

10/16/03
Date

2003 HOUSE STANDING COMMITTEE MINUTES

BILL/RESOLUTION NO. HCR 3002

House Finance and Taxation Committee

Conference Committee

Hearing Date January 15, 2003

Tape Number	Side A	Side B	Meter #
1	X		3.9
Committee Clerk Signature <i>Janice Stein</i>			

Minutes:

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

WADE WILLIAMS, NORTH DAKOTA ASSOCIATION OF COUNTIES Testified in support of the bill. This resolution is a study to change from a county administered child support to a state administered child support. Because of the budget constraints the state is going through, the bill was left on the table. Through a series of resolutions, this resolution came out as a response to the ideas. The study is to find out what kind of effect it would have on the counties.

REP. DROVDAL Related to his area, and asked the question, why don't we study all lands, so we have it as a comparison for acreage, and for reference down the road.

WADE WILLIAMS I don't see how that can hurt, you certainly live in an area that has a lot of federal land. The discussion during the interim committee, didn't center around that particular area, but I am certain, having that much exempt land, does have an affect on the county.

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Calista Richardson
Operator's Signature

10/16/03
Date

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House Finance and Taxation Committee
Bill/Resolution Number HCR 3002
Hearing Date January 15, 2003

KEN YANTES, NORTH DAKOTA TOWNSHIP'S ASSOCIATION Testified in support of the resolution. He stated they had a board meeting earlier this year, and the representatives from around the state, had the same thoughts. He stated he did some research with other auditors in the state of North Dakota. He felt this study would help all of the auditors.

With no further testimony, the hearing was closed.

COMMITTEE ACTION 1-15-03 Tape #1, Side A, Meter #13

JENNIFER CLARK, LEGISLATIVE COUNCIL STAFF Appeared before the committee to give a background on the discussions during the interim committee. See testimony of July 1 interim committee meeting.

Rep. Belter decided to hold the resolution for action later in the day.

COMMITTEE ACTION 1-15-03, later in the day, Tape #1, Side A, Meter #14

REP. DROVDAL Submitted amendments to add to the study resolution. The amendments would give the total amount of tax exempt property in each county.

REP. DROVDAL Made a motion to adopt the amendments as presented.

REP. WINRICH Second the motion. Motion carried.

REP. DROVDAL Made a motion for a **DO PASS AS AMENDED.**

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

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House Finance and Taxation Committee
Bill/Resolution Number HCR 3002
Hearing Date January 15, 2003

11 YES 0 NO 3 ABSENT

REP. S. KELSH Was given the floor assignment.

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La Costa Richardson 10/16/03
Operator's Signature Date

LR

Date: 1/15-03

Roll Call Vote #:

2003 HOUSE STANDING COMMITTEE ROLL CALL VOTES
BILL/RESOLUTION NO. HCR 3002

House FINANCE & TAXATION Committee

Check here for Conference Committee

Legislative Council Amendment Number _____

Action Taken Do Pass as Amended

Motion Made By Rep. Drovdal Seconded By Rep. Winkich

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

Total (Yes) 11 No 0

Absent 3

Floor Assignment Rep. S. Kelsh

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

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Salveta Richardson 10/16/03
Operator's Signature Date

REPORT OF STANDING COMMITTEE (410)
January 17, 2003 8:17 a.m.

Module No: HR-09-0702
Carrier: S. Kelsh
Insert LC: 33016.0101 Title: .0200

REPORT OF STANDING COMMITTEE
HCR 3002: Finance and Taxation Committee (Rep. Belter, Chairman) recommends
AMENDMENTS AS FOLLOWS and when so amended, recommends **DO PASS**
(11 YEAS, 0 NAYS, 3 ABSENT AND NOT VOTING). HCR 3002 was placed on the
Sixth order on the calendar.

Page 1, line 1, after "study" insert "the total amount of tax-exempt property by county;"

Page 1, line 3, replace the comma with a semicolon and after "these" insert "tax-exempt"

Page 1, line 18, after "study" insert "the total amount of tax-exempt property by county;"

Page 1, line 20, replace the comma with a semicolon and after "these" insert "tax-exempt"

Renumber accordingly

2003 SENATE FINANCE AND TAXATION

HCR 3002

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La Costa Rickford
Operator's Signature

10/16/03
Date

2003 SENATE STANDING COMMITTEE MINUTES

BILL/RESOLUTION NO. HCR3002

Senate Finance and Taxation Committee

Conference Committee

Hearing Date March 5, 2003

Tape Number	Side A	Side B	Meter #
1	X		76-880

Committee Clerk Signature *Mary Kathryn...*

Minutes:

Senator Urlacher opened the hearing on HCR3002. All committee members are present. This resolution directs the Legislative Council to study the total amount of tax-exempt property by county, the loss of tax revenues from flooded property and from previously taxable property that is purchased by tax-exempt entities.

Ken Yantes, representing the ND Township Officers Association (mtr #132) - We believe that North Dakotans need to study this to determine the factual effects of this tax revenue loss.

Written testimony is attached. Urges a Do Pass.

Senator Wardner (mtr #217) - Question regarding the entities that are tax exempt. Some pay in lieu of taxes. What entities are tax exempt?

Mr. Yantes (mtr #244) - This past year at the Board of Directors Association, heard testimony from local township officers that there was a loss due to a shift of workings of Camp Grafton at Devils Lake. Were able to purchase land which was taken off of the tax rolls and put on

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Senate Finance and Taxation Committee
Bill/Resolution Number HCR3002
Hearing Date March 5, 2003

government land ownership status. Others included Indian Reservation purchasing land off the reservation, but, did visit with auditors in different counties and Indian Reservations are paying taxes. My assumption, it needs to be studied, are the entities paying taxes or not?

Senator Urlacher (mtr #355) - A few sessions ago, we tried to identify tax exempt property in the state. County assessors did not support that idea. Your calling for a county by county basis. The state as a whole should know what is out there.

Senator Tollefson (mtr #430) - Opinion on the term "in lieu of taxes", seems a misnomer from the standpoint of tax exempt properties. I think that term should be addressed also.

Mr. Yantes (mtr #505) - Believes Senator Tollefson is correct, "in lieu of taxes" is a good thing to study also.

Senator Urlacher (mtr #524) - Would the local counties take on some of that study and report to the legislative committee?

Mr. Yantes (mtr #537) - In Interim Committee, resources need to be called on to get the information. Chairman of the Interim Committee would ask counties for that information.

Senator Urlacher (mtr #607) - Given no further testimony, closed the hearing on HCR3002.

Senator Tollefson moves a Do Pass. Second by Senator Syverson.

General discussion followed by all Senators on the impact of tax exempt property, flooded property and the "in lieu of taxes" term.

Roll call vote 6 yea, 0 nay, 0 absent. Carrier is Senator Syverson.

