

FISCAL NOTE
Requested by Legislative Council
01/18/2019

Amendment to: SB 2331

- 1 A. **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.*

	2017-2019 Biennium		2019-2021 Biennium		2021-2023 Biennium	
	General Fund	Other Funds	General Fund	Other Funds	General Fund	Other Funds
Revenues						
Expenditures						
Appropriations						

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

	2017-2019 Biennium	2019-2021 Biennium	2021-2023 Biennium
Counties			
Cities			
School Districts			
Townships			

- 2 A. **Bill and fiscal impact summary:** *Provide a brief summary of the measure, including description of the provisions having fiscal impact (limited to 300 characters).*

SB 2331 makes changes to the allocation of wind generation tax revenue.

- B. **Fiscal impact sections:** *Identify and provide a brief description of the sections of the measure which have fiscal impact. Include any assumptions and comments relevant to the analysis.*

Beginning with newly constructed wind generation projects and those that first become taxable under section 57-33.2-04 in 2021, thirty-three percent of the tax revenue collected will be deposited in the state general fund.

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.*

If enacted, the revenue allocation provisions contained in SB 2331 may increase state general fund revenues during the last six months of the 2019-21 biennium, but the amount of possible increase cannot be determined, as there is insufficient information known about new wind projects that will become taxable after the effective date of this bill.

- 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, for each agency and fund affected. Explain the relationship between the amounts shown for expenditures and appropriations. Indicate whether the appropriation or a part of the appropriation is included in the executive budget or relates to a continuing appropriation.*

Name: Kathryn Strombeck

Agency: Office of Tax Commissioner

Telephone: 701.328.3402

Date Prepared: 01/28/2019

FISCAL NOTE
Requested by Legislative Council
01/18/2019

Bill/Resolution No.: SB 2331

- 1 A. **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.*

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Townships			

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Name: Kathryn Strombeck

Agency: Office of Tax Commissioner

Telephone: 701.328.3402

Date Prepared: 01/28/2019

2019 SENATE FINANCE AND TAXATION COMMITTEE

SB 2331

2019 SENATE STANDING COMMITTEE MINUTES

Finance and Taxation Committee
Lewis and Clark Room, State Capitol

SB 2331
1/29/2019
Job # 31640

- Subcommittee
 Conference Committee

Committee Clerk: Alicia Larsgaard

Explanation or reason for introduction of bill/resolution:

A BILL for an Act to amend and reenact section 57-33.2-18 of the North Dakota Century Code, relating to allocation of wind generation tax revenue.

Minutes:

Attachments: 1

Chairman Cook: Called the hearing to order on SB 2331.

Senator Robert Erbele, District 28, Lehr: Introduced the bill. This bill deals with taking the wind generation tax revenue and moving 33% of it to the state General Fund. That way, wind is contributing to the fund like all other energy sources in the state. It moves the date down to December of 2020. That is to make sure the queue got cleaned out and everyone behind who is already developed, are grandfathered in. All farms started wind development after the 2020 date, will then be assessed this tax. As the other re-power, they will fall into that taxing as well. We chose that date to not interfere with projects that are being talked about.

Representative Mike Brandenburg, District 28, Edgeley: Testified in support of the bill. I wanted to show my support for this bill that brings fairness and taxation to energy sectors with wind and others. I lend my support and will stand for questions.

Chairman Cook: Any further testimony in support? Any opposed? Neutral?

Terry Traynor, Association of Counties: Testified neutrally for SB 2331. See attachment #1. I am confused about the bill. I would like to get some clarity on the bill. I handed out our chart of the wind generation facilities that are there already. As this committee know, they are taxed in three ways because of the changing taxing ways. I understand the lower two groups are those that have the tax at 1.5% and 3%. There is a mechanism in state law to transition them to the new in place of tax based on production. It is clear in the bill that those will become involved with the new legislation at that point. What is unclear in the bill to me is what happens to those that are already being taxed at the 4.5% in the replace of formula now. It looks to the future and says that those constructed after 2020 will be sharing the tax state and local and it is clear that the blue and the orange ones, when they become involved with the new tax, will be sharing. With the more recent ones; when is that shift taking place? Those counties will have a change in their revenues to local government. This doesn't mean

there is less revenue, it just means other people will make up the difference in the tax. I hope that can be clarified. I don't know if that group of wind farms is being addressed.

Representative Brandenburg: There are three different farms. There are some at 1.5%, 3%, and others at 4.5%. I know they are at a base and reduction rate, but it converts close to those numbers. There are half a dozen farms at that higher rate. Their grandfathered in at that rate because they already have their purchase power agreements. They already made their commitments to the counties. This bill kicks in on December 31, 2020. This gives ample time to let the counties know. After this date, 1/3 of it is going to the state. When wind farms re-power at the date of their anniversary of the 20-year agreement, they do a new purchase power agreement. The timing is the right time to do this. It will go to 4.5% and the county will go to 3% and the state will get the 1.5% or the reduction tax which is a base rate of \$2,500 per megawatt. That is somewhere between \$2,000-\$2,500 depending on how efficient it is. When the ones in the grey area re-power, they would go back. They have made that commitment to the counties that it would be at this rate. This would give the projects going forward, the ability to adjust and say they are going to get the rate at 3% instead of 4.5%. That is the flow. I would check with legislative council to make sure that language does that. When you read the bill, I believe it implies to the different sections and different dates. We had a discussion to make sure it did do that.

Chairman Cook: I just want to make sure I understand your intentions. The wind farms in the grey area that are paying in place of taxes of a rate equal to 4.5%, when do they start sharing their property tax with the state?

Representative Brandenburg: When they re-power.

Chairman Cook: And the blue?

Representative Brandenburg: The blue ones would change it to the anniversary date. A lot of them are at 1.5 or 3%. Those really won't see any difference because they are going to the higher tax rate because the new purchase agreement will allow that to happen.

Chairman Cook: When will they start sharing with the state?

Representative Brandenburg: 2024. They fall by their dates of when they first hear their assessment. They have a 20-year purchase agreement. For every 100 megawatts, there is about \$4.5 million coming in the sales tax. There is a flow coming into the states. This would be a transition period. This is going to scale down as far as construction goes. At that time, you will have more money coming to the state. \$18-\$20 million is about what is coming in from the farms right now. The baseline is probably a little bit more which is what they have to go by. As every biennium goes through, there are more wind farms coming online and you have more baseline to work off of. Plus, they are working off of 38%. It is a conservative number. If you take what is in the middle right now, it looks like it will be built in the next few years. You take that by 4.5 million and you have about \$20 million in sales tax coming in. It is the right time to do it. Not everyone is happy on both sides, but it is the right thing to do to bring fairness in taxation.

Senate Finance and Taxation Committee

SB 2331

January 29, 2019

Page 3

Chairman Cook: Any further testimony? Hearing none we will close the hearing on SB 2331.

2019 SENATE STANDING COMMITTEE MINUTES

Finance and Taxation Committee
Lewis and Clark Room, State Capitol

SB 2331
2/5/2019
Job #32153

- Subcommittee
 Conference Committee

Committee Clerk: Alicia Larsgaard

Explanation or reason for introduction of bill/resolution:

A BILL for an Act to amend and reenact section 57-33.2-18 of the North Dakota Century Code, relating to allocation of wind generation tax revenue.

Minutes:

Attachments: 1

Chairman Cook: Called the committee to order on SB 2331.

Senator Unruh: Distributed proposed amendments. See attachment #1. I would like the committee to note that these are not my amendments. These are Senator Erbele's. He is the prime sponsor of the bill. When we received testimony on this bill, I think there was some confusion about whether or not the chart we were given in testimony had all the wind farms on there that were captured in this new distribution of taxes. They were not. That top piece of the chart did not get captured in the original bill which was not the original intent of the sponsors. These amendments say that any wind farm, 20 years from the day of first assessment will switch over to this new redistribution of 33% to the state and 66% to the locals as it was before.

Senator Unruh: Moved to adopt the amendments.

Senator Patten: Seconded.

Chairman Cook: Any Discussion?

Senator Dotzenrod: I am looking on the second line of the amendment that says page 1 after line 6, insert the numeral 1. I do not see that on the Christmas tree amendment.

Senator Unruh: You have a little bit different of an amendment that does the same thing. It just looks a little different which is why you are confused.

Senator Dotzenrod: I understand that this amendment clarifies what the people in the hearing told us. Their idea is that when these current wind farms go through a repowering and rebuilding, there is a new distribution of the revenue that will take place. Those that are

out there that have been in existence for a long time would not be changed until that repowering occurs according to this bill. Is that right?

Senator Unruh: It would be just the 20 years. It is not in the repowering.

Senator Dotzenrod: So the repowering language isn't there anymore?

Senator Unruh: We wouldn't need it because they would repower after 20 years from the day of the first assessment.

A Voice Vote Was Taken.

All were in favor.

Motion Carried.

Senator Unruh: Moved a Do Pass on SB 2331 as Amended.

Senator Patten: Seconded.

Chairman Cook: Any Discussion?

A Roll Call Vote Was Taken. 6 yeas, 0 nays, 0 absent.

Motion Carried.

Senator Kannianen will carry the bill.

February 4, 2019

Sal
1001

PROPOSED AMENDMENTS TO SENATE BILL NO. 2331

Page 1, line 2, after "revenue" insert "; and to provide an effective date"

Page 1, after line 6, insert:

"1."

Page 1, line 7, after "transfer" insert "to the state treasurer, for deposit in the general fund."

Page 1, line 8, replace "begin" with ":

a. Begin"

Page 1, line 9, remove ", and thirty-three percent of the revenue collected under subsection 1 of"

Page 1, remove line 10

Page 1, line 11, remove "December 31, 2020, to the state treasurer for deposit in the general fund"

Page 1, line 11, after the underscored period insert:

"b. Have been in operation for twenty years or more from the date of first assessment, whether initially taxed under section 57-06-14.1 or 57-33.2-04.

2."

Page 1, after line 15, insert:

"SECTION 2. EFFECTIVE DATE. This Act is effective for taxable years beginning after December 31, 2019."

Renumber accordingly

Date: 2-5-19
Roll Call Vote #: 2

2019 SENATE STANDING COMMITTEE
ROLL CALL VOTES
BILL/RESOLUTION NO. 2331

Senate Finance and Taxation Committee

Subcommittee

Amendment LC# or Description: _____

Recommendation: Adopt Amendment
 Do Pass Do Not Pass Without Committee Recommendation
 As Amended Rerefer to Appropriations
 Place on Consent Calendar
Other Actions: Reconsider _____

Motion Made By Unruh Seconded By Patten

Senators	Yes	No	Senators	Yes	No
Chairman Cook	✓		Senator Dotzenrod	✓	
Vice Chairman Kannianen	✓				
Senator Meyer	✓				
Senator Patten	✓				
Senator Unruh	✓				

Total (Yes) 6 No 0

Absent 0

Floor Assignment Kannianen

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

REPORT OF STANDING COMMITTEE

SB 2331: Finance and Taxation Committee (Sen. Cook, Chairman) recommends **AMENDMENTS AS FOLLOWS** and when so amended, recommends **DO PASS** (6 YEAS, 0 NAYS, 0 ABSENT AND NOT VOTING). SB 2331 was placed on the Sixth order on the calendar.

Page 1, line 2, after "revenue" insert "; and to provide an effective date"

Page 1, after line 6, insert:

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Page 1, after line 15, insert:

"SECTION 2. EFFECTIVE DATE. This Act is effective for taxable years beginning after December 31, 2019."

Re-number accordingly

2019 HOUSE FINANCE AND TAXATION

SB 2331

2019 HOUSE STANDING COMMITTEE MINUTES

Finance and Taxation Committee
Fort Totten Room, State Capitol

SB 2331
3/12/2019
33559

- Subcommittee
 Conference Committee

Committee Clerk: Mary Brucker

Explanation or reason for introduction of bill/resolution:

A bill relating to allocation of wind generation tax revenue.

Minutes:

Attachment 1

Chairman Headland: Opened hearing on SB 2331.

Senator Erbele: Introduced bill. Distributed testimony, see attachment 1. The bill proposes to move 33% or 1/3 of the wind tax to the state coffers. This will be for projects beginning after December 31, 2020. We moved the date that far into the future so any projects currently underway wouldn't have the rules changed on them. Any new projects would then fall into this tax category. As the contracts are reassessed and renewed they would come into the tax category. Some of those first towers were at a 1.4% but going forward it will be four percent. It will still give the locals more money than what they are currently getting.

Chairman Headland: Do you know when the first project is up?

Senator Erbele: In 2022. The first towers went in in Lamoure County in 2002.

Chairman Headland: Further testimony in support of SB 2331? Is there any opposition? Seeing none we will close the hearing on SB 2331. What are the wishes of the committee?

Representative Steiner: MADE A MOTION FOR A DO PASS

Representative Eidson: SECONDED

Chairman Headland: We're open for discussion.

Representative Eidson: Do you know why 33% was chosen?

Representative Steiner: It was explained to me that if the coal fossil fuel industry is supplanted that number would match up to a number we receive currently.

Dale Niezwaag, Basin Cooperative: When the wind projects first came into North Dakota there was question on how to tax them. The normal valuation would have been 10% of the assessed value. At that time, we thought wind towers would run about 30% of the time so we came up with 3% which was dropped down to 1.5% of property value. In 2015 the legislature decided that instead of doing valuations the wind projects should be taxed the same as gas turbines and coal on a production and capacity. Any new projects coming in would be taxed at a production capacity rate which is equal to what a coal plant pays and a gas plant pays. At that time, it was decided it would be a 20-year time frame before the new tax kicked in. The new tax is considerably higher than the 1.5 or the 3% property valuation. It puts all the generation on a level playing field. This bill is trying to say the new projects that are taxed at production capacity, 1/3 to the state and 2/3 to the counties, is a bit higher than what they receive off the valuation. If you have existing plant if you have a 20-year time frame it will kick from valuation to the production capacity. At that point the split would come in. The state should get a portion of wind tax revenue and at the time they transfer from valuation to production capacity would be an opportune time to do that. The taxes do go up and you minimize your impact to the counties.

Chairman Headland: I heard something about smoothing in this bill. Is there a smoothing of the tax or the revenue?

Dale Niezwaag: You have the projects that came in at 1.5% and 3% valuation and you have those projects that will come in at the production capacity with the split. You have a section of projects, 8-12, that came in with production capacity with the counties getting the entire chunk of revenue. The question was what do you do with those counties that are getting this revenue, planning for this revenue, and budgeting for this revenue. How do you ween them off of that and allow the state to come in? The 20-year time frame does that as well. Those projects that were getting property valuations have 20 years while those coming in now will have 20 years before they share their revenue with the state. I'm guessing on the smoothing part of it but this was the idea behind the bill to make everyone whole and give everyone time to adjust to the changes.

Representative Steiner: Right now are we getting about \$27 million a year in taxes from the coal industry?

Ryan Rauschenberger, Tax Commissioner: That would be roughly correct. I'd have to look at both the coal conversion and the severance tax.

Representative Steiner: That's down from \$30 million. It was pretty consistent for many years and now it's dropped to \$27 million. As this wind tax comes in is this going to generate about \$27 million over time when all the towers are in?

Ryan Rauschenberger: That would be quite a way off. Between the ad valorem tax and the production and capacity tax is \$7 or \$8 million so it would take a lot more wind to be put in place to get closer to that total coal number. The newer production capacity tax is higher so the older wind farms will kick over to that higher tax once they hit 20 years.

Representative Steiner: Is it the state's expectation that the wind production will triple or double than what it is today?

Ryan Rauschenberger: We haven't made any type of assumption like that. Because it goes to the county we don't forecast it. I would defer that question to the industry.

Representative Steiner: Could you get that to the committee?

Ryan Rauschenberger: Absolutely.

Chairman Headland: Do we know how much additional wind is going to go online by the December 31, 2020 date?

Ryan Rauschenberger: I don't know. I would defer to the PSC filing which shows how many are in the queue for getting their permits.

Chairman Headland: Further discussion?

Representative Steiner: I'm not seeking more information but I thought the committee should know it for future references. I think this is a good bill and we should pass it out.

Representative Dockter: All this bill is doing is making it a level playing field.

ROLL CALL VOTE: 11 YES 1 NO 2 ABSENT

MOTION CARRIED

Representative Mitskog will carry this bill.

Date: 3-12-19
 Roll Call Vote #: 1

**2019 HOUSE STANDING COMMITTEE
 ROLL CALL VOTES
 BILL/RESOLUTION NO. SB 2331**

House Finance and Taxation Committee

Subcommittee

Amendment LC# or Description: _____

Recommendation: Adopt Amendment
 Do Pass Do Not Pass Without Committee Recommendation
 As Amended Rerefer to Appropriations
 Place on Consent Calendar
 Other Actions: Reconsider _____

Motion Made By Rep. Steiner Seconded By Rep. Eidson

Representatives	Yes	No	Representatives	Yes	No
Chairman Headland	X		Representative Eidson	X	
Vice Chairman Grueneich	X		Representative Mitskog	X	
Representative Blum	A				
Representative Dockter	X				
Representative Ertelt	X				
Representative Fisher	X				
Representative Hatlestad	X				
Representative Kading	X				
Representative Koppelman	A				
Representative Steiner	X				
Representative Toman		X			
Representative Trottier	X				

Total (Yes) 11 No 1

Absent 2

Floor Assignment Rep. Mitskog

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

REPORT OF STANDING COMMITTEE

SB 2331, as engrossed: Finance and Taxation Committee (Rep. Headland, Chairman)
recommends **DO PASS** (11 YEAS, 1 NAYS, 2 ABSENT AND NOT VOTING).
Engrossed SB 2331 was placed on the Fourteenth order on the calendar.

2019 TESTIMONY

SB 2331

Capacity and Generation Companies assessed under N.D.C.C. 57-33.2

Host County	Rated Capacity in Megawatts	Rated Capacity in KW	Tax from Capacity	Tax from Generation	2017 Tax
Morton	496.6	49,660	\$1,241,500	\$875,683	\$2,117,183
Stark	149.64	14,964	\$374,100	\$47,435	\$421,535
Hettinger			\$372,420	\$9,284	\$381,704
Rollete	150	15,000	\$375,000	\$311,113	\$686,113
Stutsman	200	20,000	\$500,000	\$43,192	\$543,192
Nelson	1.8	180	\$4,500	\$2,605	\$7,105
Adams	107.5	10,750	\$268,750	\$218,472	\$487,222
Oliver	99.2	9,920	\$248,040	\$2,332	\$250,372

Production Formula – In-Lieu

Ad Valorem Companies assessed under N.D.C.C. 57-06

Host County	Year of first assessment	Crossover to 57-33.2	Rated Capacity in Megawatts	Rated Capacity in KW	2017 Taxable Value	2017 Average Mill Rate	Estimated 2017 Tax
Barnes	2011	2031	62.40	62,400	\$1,068,070	\$232	\$247,792
Burleigh	2011	2031	102.40	102,400	\$1,077,760	\$218	\$234,736
Griggs	2010	2030	120.00	120,000	\$1,545,210	\$203	\$313,214
Bowman	2010	2030	19.50	19,500	\$343,905	\$166	\$56,985
Steele	2010	2030	49.50	49,500	\$643,110	\$199	\$127,915
Ward	2010	2030	122.60	122,600	\$1,326,420	\$293	\$388,243
Pierce	2010	2030	149.10	149,100	\$1,134,340	\$219	\$248,647
Burleigh	2010	2030	49.50	49,500	\$776,220	\$218	\$169,061
Barnes	2009	2029	148.50	148,500	\$1,703,220	\$232	\$395,147
Cavalier	2009	2029	40.50	40,500	\$598,090	\$212	\$126,496
Barnes	2009	2029	48.00	48,000	\$906,740	\$232	\$210,364
Cavalier	2008	2028	118.50	118,500	\$1,391,720	\$212	\$294,349
Oliver	2008	2028	48.00	48,000	\$592,890	\$173	\$102,333
Cavalier	2008	2028	40.50	40,500	\$658,670	\$212	\$139,309
Dickey	2008	2028	137.25	137,250	\$881,910	\$226	\$199,400
Oliver	2007	2027	50.60	50,600	\$554,600	\$173	\$95,724
Burleigh	2006	2026	49.50	49,500	\$346,780	\$218	\$75,529
McHenry	2006	2026	11.88	11,880	\$52,640	\$190	\$9,991
Lamoure	2004	2024	61.50	61,500	\$463,160	\$214	\$99,070

Ad Valorem 1.5% of Assessed Value

3%

1/29 SB 2331 #1 pg. 1

**2018 Resolutions Adopted by the
North Dakota County Commissioners Association
and the
North Dakota Association of Counties**

2018-07. Wind Energy Taxation. The appropriate taxation of wind generation facilities has been of considerable debate since the development of this industry in North Dakota. Counties believe it is important that taxation be fair and that tax revenues are sufficient to address the initial and ongoing effects of these facilities within the fire districts, townships, school districts and counties. The 2017 Legislature enacted a long-term plan to transition wind energy taxation to an “in-lieu of tax” structure that is clearly based on power generation and, therefore, linked to facility owner revenue. This Association supports the current taxing structure and urges the Legislature to resist further changes, allowing for its full implementation.

19.1140.01001
Title.

Prepared by the Legislative Council staff for
Senator Erbele

February 4, 2019

PROPOSED AMENDMENTS TO SENATE BILL NO. 2331

Page 1, line 2, after "revenue" insert "; and to provide an effective date"

Page 1, after line 6, insert:

"1."

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Page 1, line 8, replace "begin" with ":

a. Begin"

Page 1, line 9, remove ", and thirty-three percent of the revenue collected under subsection 1 of"

Page 1, remove line 10

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"b. Have been in operation for twenty years or more from the date of first assessment, whether initially taxed under section 57-06-14.1 or 57-33.2-04."

2."

Page 1, after line 15, insert:

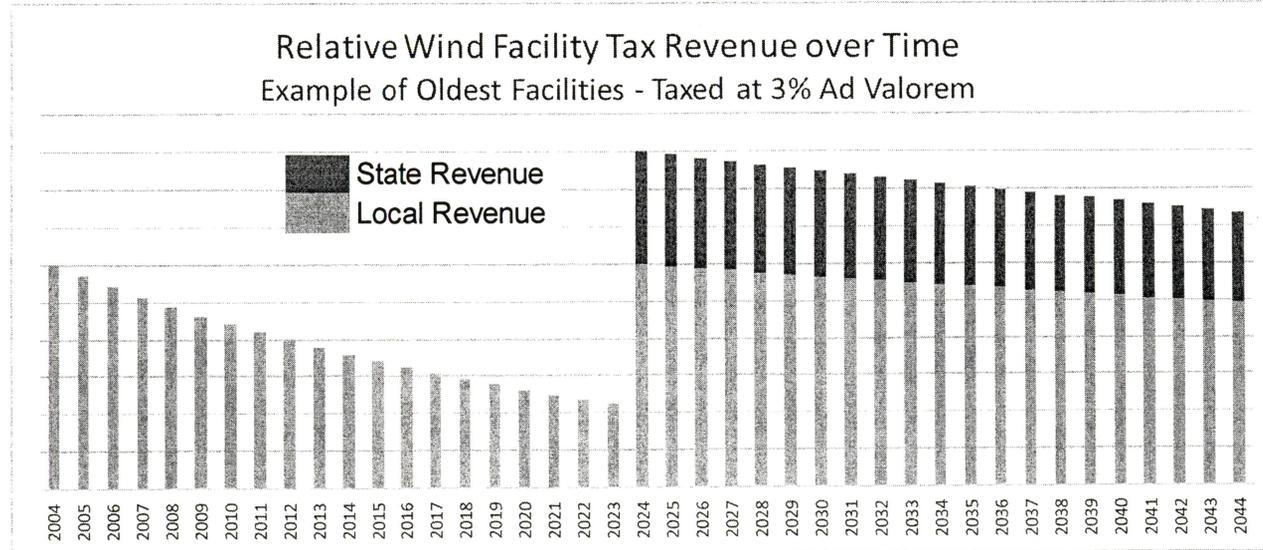
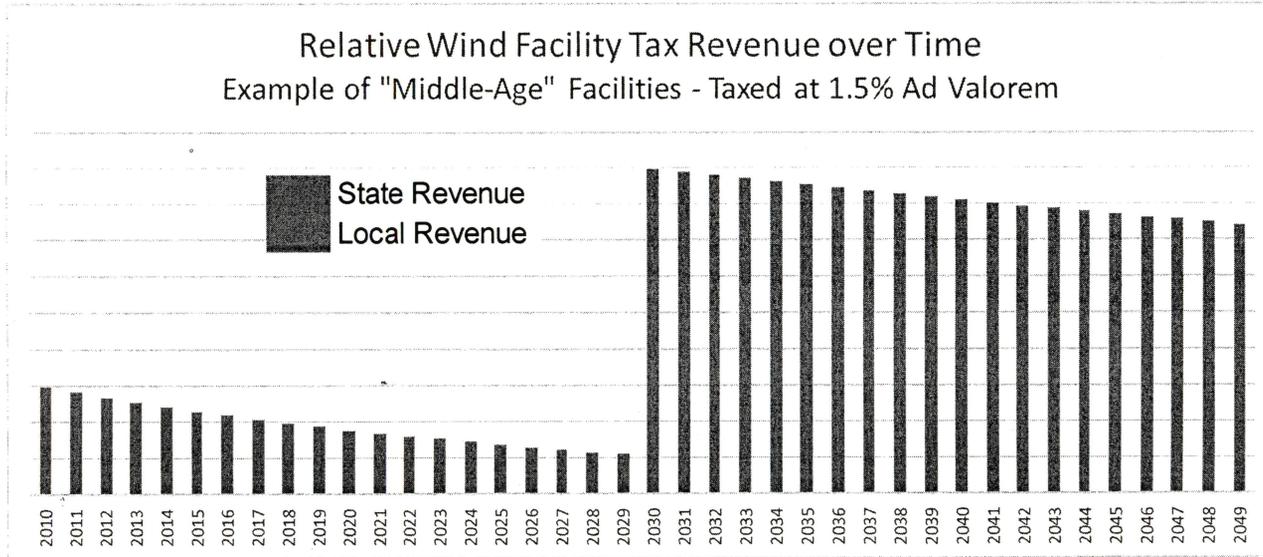
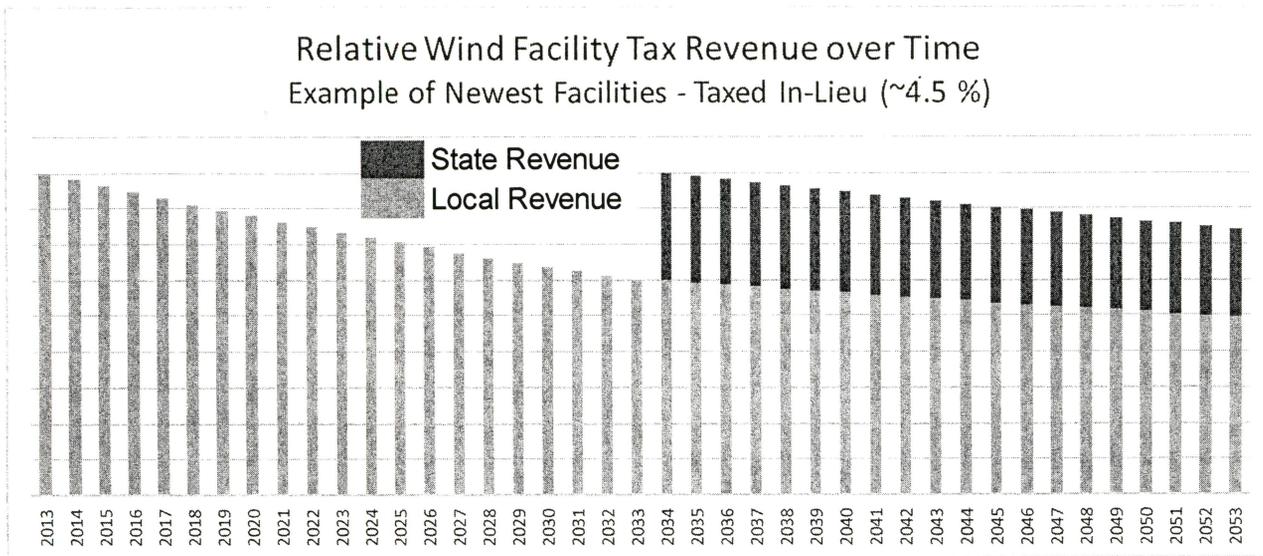
"SECTION 2. EFFECTIVE DATE. This Act is effective for taxable years beginning after December 31, 2019."

Renumber accordingly

#1
SB 2331
3-12-19
P 1

Impacts of SB2331 on Local Tax Revenue

Assumes Taxation Shift & Turbine upgrades after 20 years from first assessment



#1
 SB 2331
 3-12-19
 p. 2

Existing Wind Facilities by Current Taxation

Capacity and Generation Companies assessed under N.D.C.C. 57-33.2	Host County	Year of first assessment	State/ Local Allocation
Courtney Wind (Northern States Power Co)	Stutsman	2018	2038
Oliver Wind III, LLC	Oliver	2018	2038
Brady Wind, LLC	Stark	2017	2037
Brady Wind II, LLC	Hettinger	2017	2037
Lindahl Wind Project	Williams	2017	2037
Sunflower	Morton	2017	2037
ALLETE Bison III	Morton	2016	2036
BWF Wind (Northern States Power Co)	Rollete	2016	2036
Montana-Dakota Utilities Co. (Thunderspirit)	Adams	2016	2036
ALLETE Bison II	Morton	2013	2033
ALLETE Bison I	Morton	2011	2031
Ad Valorem Companies assessed under N.D.C.C. 57-06	Host County	Year of first assessment	Crossover to 57-33.2
Ashtabula Wind III, LLC	Barnes	2011	2031
Baldwin Wind LLC	Burleigh	2011	2031
Ashtabula Wind II, LLC	Griggs	2010	2030
Cedar Hills Wind (MDU)	Bowman	2010	2030
Otter Tail Power - Luverne	Steele	2010	2030
Prairie Winds ND 1 (Basin Electric)	Ward	2010	2030
Rugby Wind LLC	Pierce	2010	2030
Wilton Wind II LLC	Burleigh	2010	2030
Ashtabula Wind I, LLC	Barnes	2009	2029
Langdon Wind II	Cavalier	2009	2029
Otter Tail Power - Ashtabula	Barnes	2009	2029
Langdon Wind I LLC	Cavalier	2008	2028
Oliver Wind II LLC	Oliver	2008	2028
Otter Tail Power - Langdon	Cavalier	2008	2028
Tatanka Wind Power LLC**	Dickey	2008	2028
Oliver Wind I LLC	Oliver	2007	2027
Wilton Wind I (Burleigh Wind)	Burleigh	2006	2026
Velva Windfarm LLC	McHenry	2006	2026
North Dakota Wind LLC	Lamoure	2004	2024

in-lieu
 (~4.5%)

1.5%
 ad valorem

3.0%
 ad valorem