#### NORTH DAKOTA LEGISLATIVE MANAGEMENT

Tentative Agenda

## **TAXATION COMMITTEE**

Thursday, July 12, 2018 Roughrider Room, State Capitol Bismarck, North Dakota

9:00 a.m.	Call to order
	Roll call

Consideration of the minutes of the May 31, 2018, meeting

#### CITY FUNDS FOLLOWUP INFORMATION

9:05 a.m. Presentation by Mr. Tom Barry, City Manager, City of Minot, regarding the amount of funds held in reserve and the receipt of state aid distribution funds over the past 15 years

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

9:30 a.m. Presentation by the Legislative Council staff of an updated evaluation chart to track the committee's progress in receiving information pertinent to its study of economic development tax incentives and a bill draft to sunset the renaissance zone program

9:40 a.m. Presentation by Ms. Carla Valentine, Accountability Manager, Office of Innovation and Entrepreneurship, Department of Commerce, of the 2017 Business Incentive Accountability Report

9:55 a.m. Presentation by a representative of the Bank of North Dakota of reports pertaining to the estimated economic and fiscal impacts of the research expense tax credit, new jobs credit from income tax withholding, and tax increment financing

10:25 a.m. Break

10:40 a.m. Presentation by a representative of the Economic Development Association of North Dakota of the association's recommendations pertaining to the committee's study of economic development tax incentives

11:25 a.m. Comments by interested persons on the committee's study of economic development tax incentives and the bill draft to sunset the renaissance zone program

11:45 a.m. Committee discussion

12:00 noon Luncheon recess

### STATE-PAID SOCIAL SERVICE PILOT PROGRAM REPORT

1:00 p.m. Presentation by Mr. Christopher D. Jones, Executive Director, Department of Human Services, of a report pertaining to the status of the state-paid economic assistance and social service pilot program and the development of a plan for permanent implementation

#### PROPERTY TAX SYSTEM STUDY

1:35 p.m. Presentation by the Legislative Council staff of a memorandum pertaining to cities that may file annual reports in lieu of audits by the State Auditor's office, a memorandum comparing the special assessment fees charged by the 20 largest cities in the state, and a memorandum regarding special assessment studies conducted by previous interim committees

1:50 p.m. Presentation by the Legislative Council staff of a bill draft relating to protesting the formation of a special assessment district and a bill draft relating to the homestead tax credit for special assessments

2:05 p.m.	Presentation by Mr. James Gilmour, Director of Strategic Planning and Research, City of Fargo, regarding a detailed breakdown of the partial and discretionary property tax exemptions offered by the city
2:25 p.m.	Break
2:40 p.m.	Presentation by Mr. Jason Carian, Strategic Account Executive, OpenGov, regarding the features of OpenGov software
3:15 p.m.	Comments by interested persons regarding the committee's study of the property tax system and committee bill drafts
3:45 p.m.	Committee discussion and directives
4:00 p.m.	Adjourn

# **Committee Members**

Senators: Jessica Unruh (Chairman), Brad Bekkedahl, Dwight Cook, Jim Dotzenrod, Lonnie J. Laffen, Scott Meyer

Representatives: Thomas Beadle, Jason Dockter, Sebastian Ertelt, Jim Grueneich, Ron Guggisberg, Patrick Hatlestad, Craig Headland, Jim Kasper, Ben Koppelman, Alisa Mitskog, Emily O'Brien, Randy A. Schobinger, Vicky Steiner, Nathan Toman

Staff Contact: Emily L. Thompson, Counsel