

# North Dakota Legislative Management Tentative Agenda

21.5175.02000

## **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: <u>http://video.legis.nd.gov</u>. Written comments regarding the committee's agenda topics may be submitted in advance of the meeting to <u>emilythompson@nd.gov</u>.

Committee members have the option of attending the meeting remotely or in person. Each committee member is asked to notify the Legislative Council at <u>emilythompson@nd.gov</u> 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 <u>minutes of the July 15, 2020, meeting</u>

#### **REQUIRED REPORTS**

- 10:05 a.m. <u>Presentation</u> 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. <u>Presentation</u> 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. <u>Presentation</u> 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 <u>memorandum</u> providing historical fuel prices and effective fuel tax rates
- 11:00 a.m. <u>Presentation</u> by a representative of the Department of Transportation regarding transportation funding
- 11:20 a.m. <u>Presentation</u> 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 <u>memorandum</u> regarding the impact of taxation on the use of vapor products

- 12:00 noon Presentation by the Legislative Council staff of a <u>memorandum</u> regarding the distribution of sin tax revenue
- 12:10 p.m. Presentation by the Legislative Council staff of a <u>memorandum</u> 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