

**2023 HOUSE FINANCE AND TAXATION**

**HB 1408**

# 2023 HOUSE STANDING COMMITTEE MINUTES

Finance and Taxation Committee  
Room JW327E, State Capitol

HB 1408  
1/24/2023

A bill relating to a partial property tax exemption for land enrolled in the private land open to sportsmen program.
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**Chairman Headland** opened the hearing at 10:07AM.

**Members present:** Chairman Headland, Vice Chairman Hagert, Representative Anderson, Representative Bosch, Representative Dockter, Representative Fisher, Representative Grueneich, Representative Hatlestad, Representative Motschenbacher, Representative Steiner, Representative Toman, and Representative Ista. **Members absent:** Representative Olson, Representative Finley-DeVille.

**Discussion Topics:**

- Proposed amendment 23.0461.02001
- Proposed amendment 23.0461.02002
- Plotted land

**Representative D. Anderson** introduced the bill in support (#16294, 16293) and distributed proposed amendments 23.0461.02001 and 23.0461.02002 (#16248, 16249).

**John Bradley, Executive Director for North Dakota Wildlife Federation**, testified in support (#16104).

**Additional written testimony:**

**Kerry Whipp, President of North Dakota Wildlife Federation**, testimony in support #15909).

**Chairman Headland** closed the hearing at 10:18AM.

*Mary Brucker, Committee Clerk*

# 2023 HOUSE STANDING COMMITTEE MINUTES

## Finance and Taxation Committee Room JW327E, State Capitol

HB 1408  
1/24/2023

A bill relating to a partial property tax exemption for land enrolled in the private land open to sportsmen program.

**Chairman Headland** opened the meeting at 2:55PM.

**Members present:** Chairman Headland, Vice Chairman Hagert, Representative Anderson, Representative Bosch, Representative Dockter, Representative Fisher, Representative Grueneich, Representative Hatlestad, Representative Motschenbacher, Representative Olson, Representative Toman, and Representative Ista. **Members absent:** Representative Steiner and Representative Finley-DeVille.

### Discussion Topics:

- Proposed amendments 23.0461.02001 and 23.0461.02002
- Committee vote

**Representative D. Anderson** proposed amendments 23.0461.02001 (#16248) and 23.0461.02002 (#16249).

**Representative D. Anderson** moved the amendment **23.0461.02001**.

**Representative Dockter** seconded the motion.

### Roll call vote:

Representatives	Vote
Representative Craig Headland	N
Representative Jared Hagert	Y
Representative Dick Anderson	Y
Representative Glenn Bosch	N
Representative Jason Dockter	Y
Representative Lisa Finley-DeVille	AB
Representative Jay Fisher	Y
Representative Jim Grueneich	Y
Representative Patrick Hatlestad	Y
Representative Zachary Ista	Y
Representative Mike Motschenbacher	Y
Representative Jeremy Olson	Y
Representative Vicky Steiner	AB
Representative Nathan Toman	N

**Motion carried 9-3-2**

**Representative Grueneich moved a Do Not Pass as Amended.**

**Representative Hagert seconded the motion.**

Roll call vote:

<b>Representatives</b>	<b>Vote</b>
Representative Craig Headland	Y
Representative Jared Hagert	Y
Representative Dick Anderson	N
Representative Glenn Bosch	Y
Representative Jason Dockter	N
Representative Lisa Finley-DeVille	AB
Representative Jay Fisher	N
Representative Jim Grueneich	Y
Representative Patrick Hatlestad	Y
Representative Zachary Ista	Y
Representative Mike Motschenbacher	Y
Representative Jeremy Olson	Y
Representative Vicky Steiner	AB
Representative Nathan Toman	Y

**Motion carried 9-3-2**

**Representative Motschenbacher is the bill carrier.**

**Chairman Headland** closed the meeting at 2:59PM.

*Mary Brucker, Committee Clerk*

23.0461.02001  
Title.03000

Prepared by the Legislative Council staff for  
Representative D. Anderson  
January 23, 2023

JA 1-24-23

PROPOSED AMENDMENTS TO HOUSE BILL NO. 1408

Page 1, line 7, replace "Fifty" with "Ten"

Renumber accordingly

**REPORT OF STANDING COMMITTEE**

**HB 1408: Finance and Taxation Committee (Rep. Headland, Chairman)** recommends **AMENDMENTS AS FOLLOWS** and when so amended, recommends **DO NOT PASS** (9 YEAS, 3 NAYS, 2 ABSENT AND NOT VOTING). HB 1408 was placed on the Sixth order on the calendar.

Page 1, line 7, replace "Fifty" with "Ten"

Renumber accordingly

**TESTIMONY**

**HB 1408**

Chairman Craig Headland and members of the Finance and Taxation Committee,

I am testifying in support of HB 1408.

The state of North Dakota has a long history of being a state with strong wildlife diversity, hunting and outdoor recreation opportunities. Over the past 20 plus years a combination of agricultural expansion, oil and gas development, and urban development have competed with North Dakota's outdoor heritage. Add the fact that approximately 93% of North Dakota land is privately owned, and it's apparent that there are a lot of competing interests for what makes North Dakota special.

In 1997, the passing of HB 1395 created the Private Land Habitat and Access Improvement Fund. This fund is financed by hunters with the sales of hunting licenses in North Dakota, and interest accrued by the ND Game & Fish Department General fund. This bill created what is commonly known as the Private Land Open to Sportsmen (PLOTS) Program. PLOTS is a working lands program that gives enrolled landowners financial compensation for providing walk-in access for hunting during legal hunting seasons. Landowners are able to farm, graze, and hay this land, while getting compensation for providing hunting access. The early goal of this program was to enroll 1 million acres. Currently there are approximately 800,000 acres enrolled. That equates to only 2% of the entire North Dakota landscape.

According to the North Dakota Game & Fish Department, sales of hunting and fishing licenses have been on a steady decline the past 6 years. The ND Game & Fish Department relies entirely on license sales and excise tax from firearms, ammunition, fishing tackle, and boat sales to fund state conservation programs. Overall, the past year there was a decline of about 15,000 hunting and fishing licenses in North Dakota. That is nearly half a million dollars in declining sales for the ND Game & Fish Department. This does not account for the lost revenue in small towns across the State that do businesses with hunters and anglers that pass through these communities. Without hunters and anglers, North Dakota is at risk of losing the outdoor experience and legacy it was so fortunate to be graced with.

Between economic development, agricultural expansion, oil and gas development, less than 5% public land, and only 2% PLOTS acres, the need for public access for hunting has never been greater.

HB 1408 creates a multi-benefit opportunity.

- Provides landowners a property tax discount.
- Provides landowners additional revenue for their operation through tax savings and PLOTS compensation.
- Provides additional acres to sportsmen for hunting.
- Adds efficiency to the ND Game and Fish Department PLOTS enrollment process by encouraging longer contract agreements.
- Grows and encourages the North Dakota Outdoor Heritage.

I ask that you recommend HB 1408 be approved.

Thank you for your time and service.



Kerry Whipp



NORTH DAKOTA WILDLIFE FEDERATION

**TESTIMONY OF JOHN BRADLEY  
NORTH DAKOTA WILDLIFE FEDERATION  
HOUSE BILL 1408  
HOUSE FINANCE AND TAXATION COMMITTEE  
JANUARY 24, 2023**

Chairman Headman and members of the House Finance and Taxation Committee:

For the record, I am John Bradley, Executive Director of the North Dakota Wildlife Federation. I'm here today representing our thousands of members in 15 affiliated wildlife and sportsmen's clubs across North Dakota that make up the North Dakota Wildlife Federation.

NDWF supports HB 1408. The Wildlife Federation has a strong track record on working on access issues facing sportsmen and women, finding common ground with agriculture partners, and securing our outdoor traditions for future generations. The bill would incentivize landowners to enroll more acreage into an incredibly popular access program sportsmen and women.

The state of North Dakota has a long history of being a state with strong wildlife diversity, hunting and outdoor recreation opportunities. Over the last few decades, a combination of agricultural expansion, oil and gas development, and urban development have negatively impacted North Dakota's wildlife populations and outdoor heritage.

In 1997, the North Dakota Legislature passed of HB1395 created the Private Land Habitat and Access Improvement Fund to help address access issues. This fund is financed by hunters with the sales of hunting licenses in North Dakota, and interest accrued by the ND Game & Fish Department General fund. This bill created what is commonly known as the PLOTS Program. PLOTS is a working lands program that gives enrolled landowners financial compensation for providing walk-in access for hunting during legal hunting seasons. Landowners can farm, graze, and hay this land and get compensation for providing hunting access. The early goal of this program was to enroll 1 million acres. Currently, we are short of that goal, with approximately 800,000 acres enrolled. That equates to only 0.01% of the entire North Dakota landscape.

Between economic development, agricultural expansion, oil and gas development, less than 5% public land, and only 0.01% PLOTS acres, the need for public access for hunting



## NORTH DAKOTA WILDLIFE FEDERATION

has never been greater. We understand that this bill still needs to address the loss of revenue at the county level. We'd be happy to work with the bill sponsor, Association of Counties, and members of this committee to address that issue.

Survey after survey shows a lack of access to quality lands as the primary reason sportsmen and women give up hunting and stop purchasing a license. We strongly believe that any opportunity to increase access should be seriously considered and we welcome the open dialogue that this bill will bring.

We urge a Do Pass on HB 1408.

23.0461.02001  
Title.

Prepared by the Legislative Council staff for  
Representative D. Anderson  
January 23, 2023

PROPOSED AMENDMENTS TO HOUSE BILL NO. 1408

Page 1, line 7, replace "Fifty" with "Ten"

Renumber accordingly

23.0461.02002  
Title.

Prepared by the Legislative Council staff for  
Representative D. Anderson  
January 24, 2023

PROPOSED AMENDMENTS TO HOUSE BILL NO. 1408

Page 1, line 1, replace "subsection to section 57-02-08" with "subdivision to subsection 2 of section 57-38-30.3"

Page 1, line 2, replace "a partial property tax exemption for land enrolled in" with "an income tax deduction for amounts received by a landowner under"

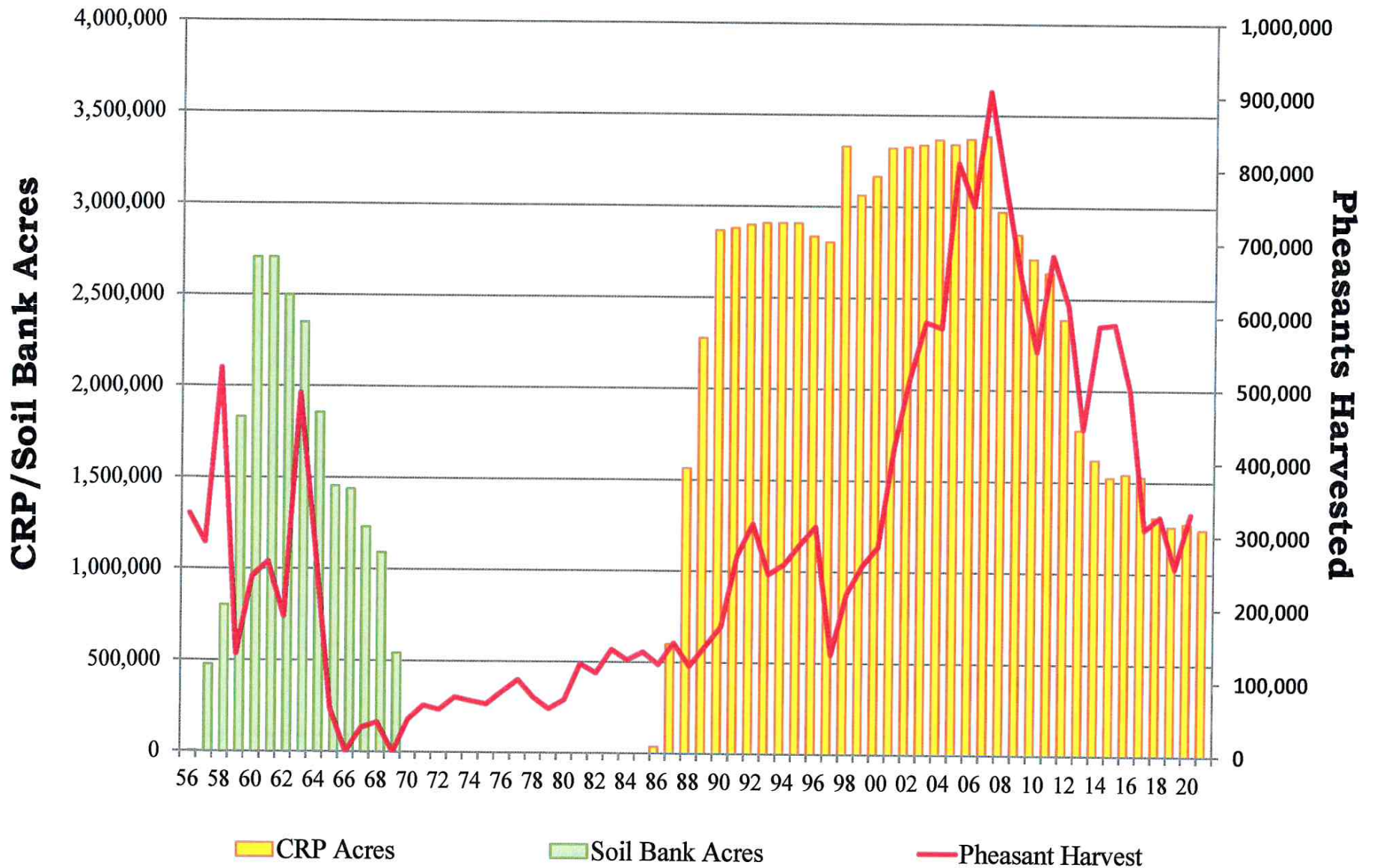
Page 1, replace lines 5 through 8 with:

**"SECTION 1.** A new subdivision to subsection 2 of section 57-38-30.3 of the North Dakota Century Code is created and enacted as follows:

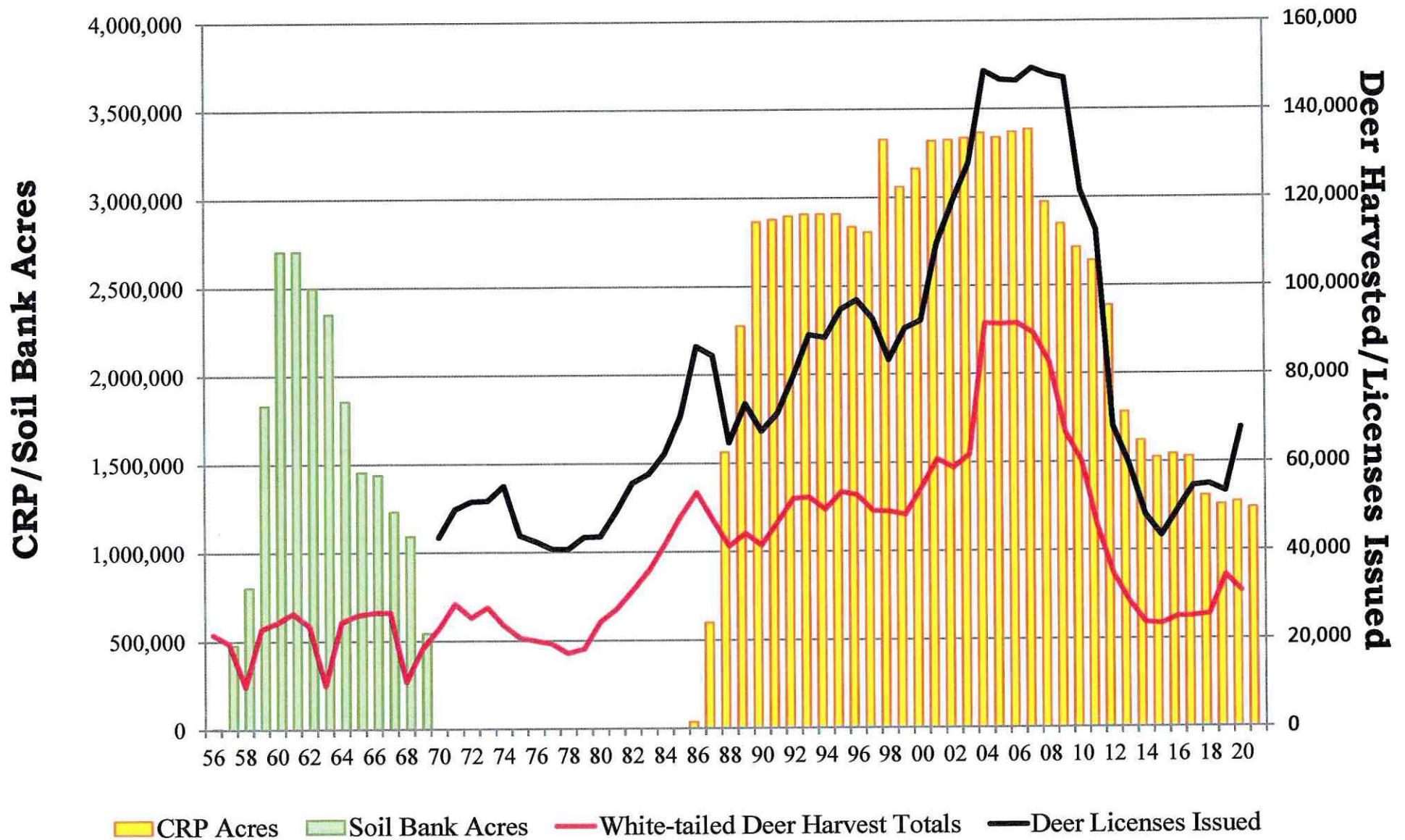
Reduced by the amount received by a taxpayer who owns land enrolled in this state's private land open to sportsmen program pursuant to an agreement under the program."

Renumber accordingly

# CRP and Soil Bank Programs/Pheasant Harvest 1956 - 2017



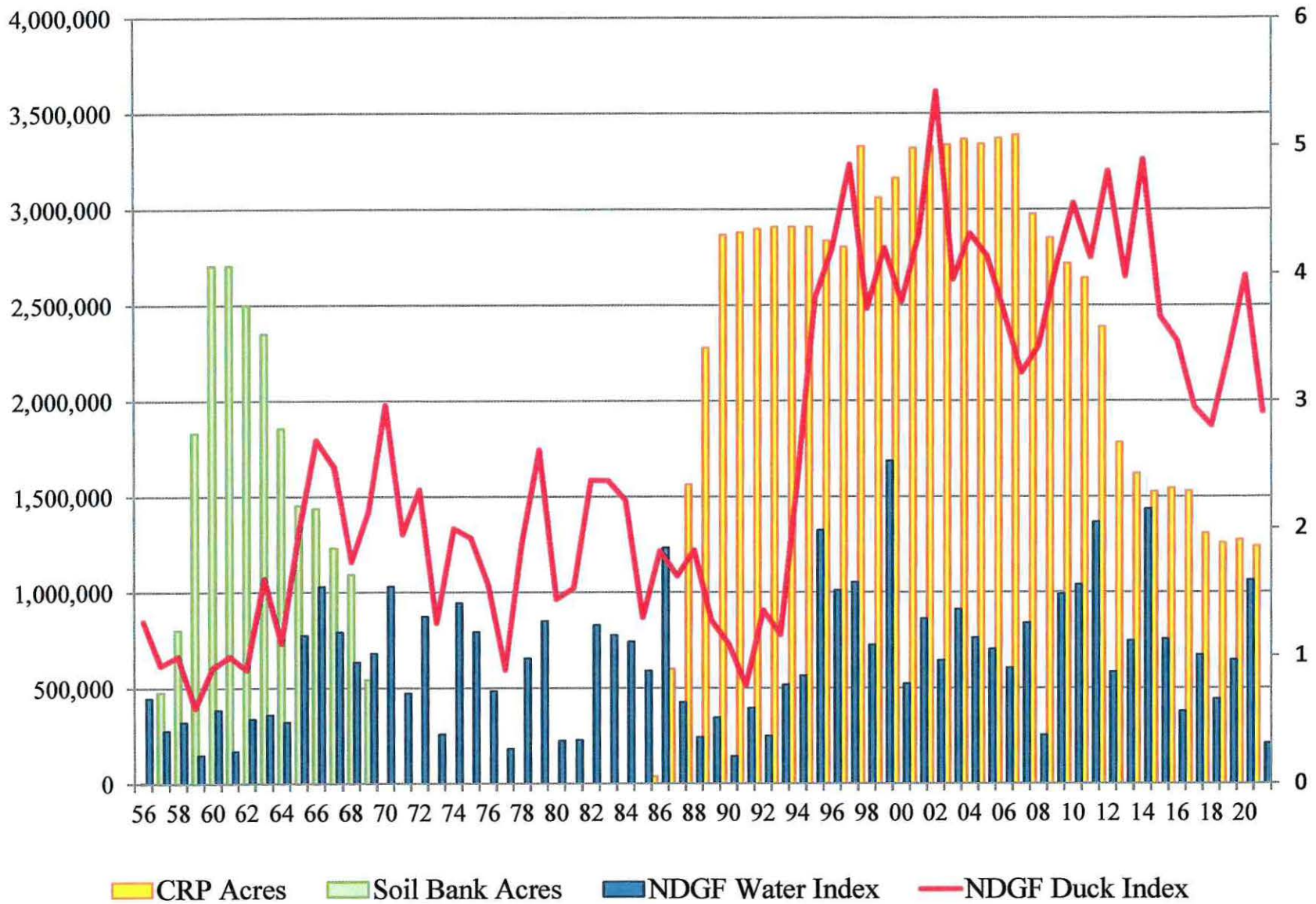
# CRP and Soil Bank Acres/Annual Deer Harvest and Licenses Issued 1956 - 2018



## CRP and Soil Bank Programs/Duck and Water Indices 1956 - 2018

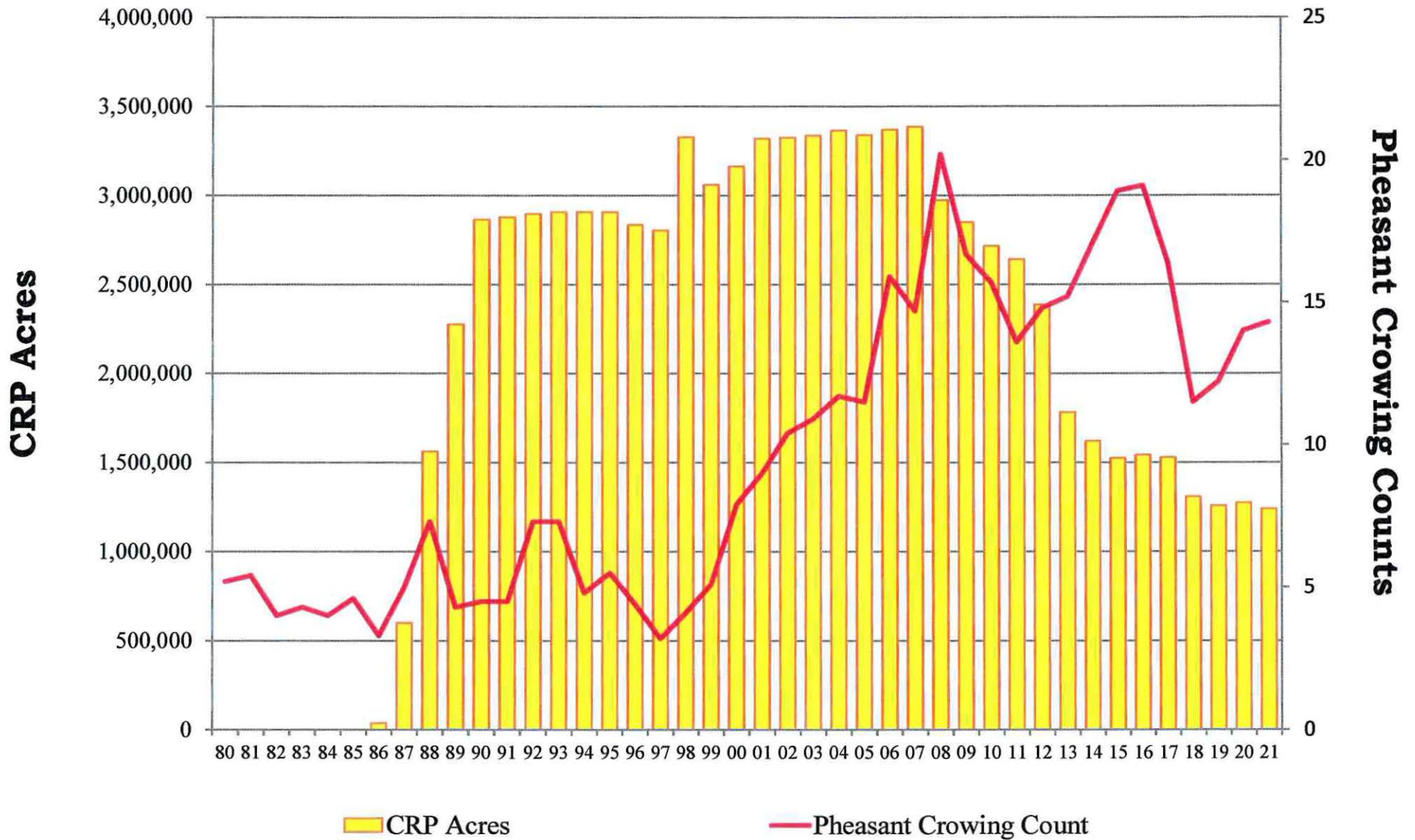
**CRP/Soil Bank Acres and NDGF Water Index**

**NDGF Duck Index (Million)**





# Conservation Reserve Program/Pheasant Crowing Count 1980 - 2018



Updated 4/6/2021

County	PLOTS Agreements	PLOTS Acres	Residents	Non-residents
Adams	85	24,821.1	44	50
Barnes	75	12,996.0	72	13
Benson	37	7,110.7	27	10
Billings	9	11,883.1	15	1
Bottineau	25	5,456.3	14	9
Bowman	67	26,065.5	50	20
Burke	69	25,096.3	50	24
Burleigh	75	57,820.0	61	11
Cass	30	2,384.2	22	4
Cavalier	49	12,052.8	38	22
Dickey	54	8,603.2	47	17
Divide	81	19,982.4	36	28
Dunn	19	7,219.4	19	1
Eddy	48	12,338.0	25	12
Emmons	67	18,531.9	52	10
Foster	9	1,533.7	3	4
Golden Valley	73	47,116.2	51	25
Grand Forks	126	10,726.8	29	3
Grant	95	35,823.0	87	33
Griggs	26	4,904.2	21	6
Hettinger	59	15,072.9	46	17
Kidder	55	19,699.0	48	5
LaMoure	76	8,752.1	50	19
Logan	38	9,058.9	36	9
McHenry	55	17,091.0	58	8
McIntosh	19	7,078.3	19	5
McKenzie	4	6,287.9	4	10
McLean	118	32,067.1	79	23
Mercer	17	3,048.0	8	4
Morton	47	15,865.1	53	2
Mountrail	31	13,319.0	24	14
Nelson	93	19,975.7	38	24
Oliver	11	1,590.9	6	2
Pembina	32	6,526.8	20	14
Pierce	83	27,783.8	66	6
Ramsey	78	16,782.3	47	21
Ransom	81	10,419.4	55	17
Renville	10	2,208.3	8	0
Richland	48	5,364.3	40	9
Rolette	19	2,498.3	10	4
Sargent	52	8,058.5	48	9
Sheridan	60	24,369.5	52	14
Sioux	7	13,292.7	11	4
Slope	40	52,529.6	34	10
Stark	83	22,631.4	71	13
Steele	15	2,431.1	19	10

Stutsman	72	22,516.5	60	20
Towner	28	6,875.8	16	8
Trall	9	1,062.0	6	7
Walsh	55	9,128.3	38	19
Ward	47	15,010.5	48	10
Wells	45	13,339.6	39	7
Williams	48	15,395.9	43	15

**Total**                      **2654**                      **799,595.3**                      **1963**                      **662**