One Hundred Third Legislature - Second Session - 2014

Introducer's Statement of Intent

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Chairperson: Senator Tom Carlson

Committee: Natural Resources

Date of Hearing: January 30, 2014

The following constitutes the reasons for this bill and the purposes which are sought to be accomplished thereby:

Legislative Bill 686 would amend Section 2-3226.05 subdivision (2) (a). This section allows eligible natural resources districts to levy an occupation tax on the activity of irrigation and subdivision (2) (a) allows producers to opt out of such occupation tax if not irrigating that season. This bill changes the March 1 deadline for opting out of the occupation tax when not irrigating, to June 1.

The current, March 1 date, restricts the producer's flexibility when it comes to managing their operation by locking them into irrigating or not irrigating at a time when circumstances such a precipitation may change drastically after that date.

Principal Introducer:	
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Senator Mark Christensen