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**Resolve**  
124th Legislature  
First Regular Session

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**Chapter 71**  
**S.P. 426 - L.D. 1154**

**Resolve, To Require a Study of Economic  
Development Incentives in the Unorganized Territory**

**Sec. 1 Study. Resolved:** That the Department of Economic and Community Development and the State Tax Assessor shall convene a study group to conduct a study of the role of economic development incentives, including tax increment financing, in the unorganized territory. The department and the assessor shall invite participation in the study by the fiscal administrator of the unorganized territory, property owners in the unorganized territories and representatives of counties with unorganized territories, regional economic development organizations whose territory covers unorganized territories, businesses with development interests in the unorganized territories and organizations interested in natural resources development. The study group shall:

1. Consider the process of promoting and approving economic development incentives in the unorganized territory and recommend the appropriate role of state, county and regional organizations in the decision-making process;
2. Review the legal issues surrounding tax increment financing in the unorganized territory and the legally acceptable methods of identifying special benefits from property tax incentives in that jurisdiction;
3. Consider the role of tax increment financing in shifting the property tax burden throughout the unorganized territory and evaluate the potential for alternative tax mechanisms, such as a wind power excise tax, to provide support for economic development infrastructure; and
4. Report the findings and recommendations of the study to the Joint Standing Committee on Taxation by January 15, 2010. The joint standing committee may submit legislation to the Second Regular Session of the 124th Legislature regarding the study.