



TAXATION COMMITTEE

Thursday, September 5, 2024
Roughrider Room, State Capitol
Bismarck, North Dakota

9:30 a.m. Call to order
Roll call
Consideration of the minutes of the June 21, 2024, meeting
Comments by the Chairman

GENERAL INFORMATION

9:40 a.m. Presentation by Mr. Jared Walczak, Vice President of State Projects, Tax Foundation, regarding property tax and approaches to property tax reform

10:25 a.m. Presentation by a representative of the Tax Department of an overview of information provided to the Legislative Management regarding the estimated fiscal impact of the initiated constitutional measure related to prohibiting political subdivisions from levying ad valorem tax on real property except for bonded indebtedness until paid

ECONOMIC DEVELOPMENT TAX INCENTIVE STUDY

10:45 a.m. Presentation by Ms. Katie Ralston Howe, Director, Workforce Development Division, Department of Commerce, regarding workforce recruitment issues and internship programs administered by the department

11:05 a.m. Comments from interested persons regarding incentives selected for study

11:15 a.m. Committee discussion

REPORTS

11:30 a.m. Presentation by Ms. Rikki Roehrich, Deputy Director, Division of Community Services, Department of Commerce, regarding renaissance zone progress and a summary of reports provided by cities having a renaissance zone included in a tax increment financing district

11:45 a.m. Presentation by a representative of the Tax Department of the report summarizing the information provided by taxpayers that received a sales tax exemption for raw materials, single-use product contract systems, and reagents used for biologic manufacturing required by North Dakota Century Code Section 57-39.2-04.19

12:00 noon Presentation by Ms. Shelli Myers, State Supervisor of Assessments, Tax Department, of a supplement to the report regarding findings and recommendations on the study of property tax transparency required by House Bill No. 1245 (2023)

12:15 p.m. Comments from interested persons

AGRICULTURAL COMMODITY STORAGE STRUCTURE PROPERTY TAX EXEMPTION STUDY

12:25 p.m. Comments from interested persons

12:35 p.m. Committee discussion

12:50 p.m. Committee discussion and final motions
1:00 p.m. Adjourn

A livestream of the meeting will be available to the public at: <https://video.ndlegis.gov>.

Committee Members

Representatives: Jared Hagert (Chairman), Jason Dockter, Jim Grueneich, Patrick Hatlestad, Craig Headland, Donna Henderson, Jim Kasper, Ben Koppelman, Mike Motschenbacher, Vicky Steiner

Senators: Justin Gerhardt, Jordan L. Kannianen, Randy D. Lemm, Merrill Piepkorn, Mark F. Weber

Staff Contact: Megan J. Gordon, Code Revisor