



---

## TAXATION COMMITTEE

Thursday, February 17, 2022  
Roughrider Room, State Capitol  
Bismarck, North Dakota

10:00 a.m. Call to order  
Roll call  
Consideration of the [minutes of the December 15, 2021, meeting](#)

### **BIOLOGIC MANUFACTURING SALES TAX EXEMPTION STUDY**

10:05 a.m. [Presentation](#) by a representative of the Bioscience Association of North Dakota regarding information related to current and future employment and recruiting efforts in the bioscience and biotechnology industry in this state, states leading in the bioscience and biotechnology industry, and the biologic manufacturing sales tax exemption study

10:25 a.m. Comments by interested persons

10:45 a.m. Committee discussion

### **ECONOMIC DEVELOPMENT TAX INCENTIVES STUDY**

10:55 a.m. [Presentation](#) by the Legislative Council staff of a memorandum summarizing the committee's progress in receiving information to evaluate economic development tax incentives

11:05 a.m. [Presentation](#) by the Legislative Council staff of a memorandum regarding reporting requirements under current law applicable to the economic development tax incentives selected for study

11:15 a.m. Presentation by a representative of the Economic Development Association of North Dakota regarding information related to successful incentives in neighboring states and reporting requirement recommendations

11:35 a.m. [Presentation](#) by a representative of the Department of Commerce regarding [information](#) pertinent to the committee's review of the economic development tax incentives selected for study and driving factors for new businesses making decisions regarding where to locate

12:00 noon Recess

1:00 p.m. [Presentation](#) by a representative of Job Service North Dakota regarding the new jobs credit from income tax withholding

1:20 p.m. Comments from interested persons regarding the new jobs credit from income tax withholding

1:30 p.m. Comments from interested persons regarding the manufacturing and recycling equipment sales tax exemption

1:40 p.m. Comments from interested persons regarding the manufacturing automation equipment credit

1:50 p.m. Comments from interested persons regarding the soybean and canola crushing facility construction or retrofit credit

- 2:00 p.m. Comments from interested persons regarding the agricultural commodity processing facility investment credit
- 2:10 p.m. Comments from interested persons regarding the research expense credit
- 2:20 p.m. Comments from interested persons regarding the seed capital investment credit
- 2:30 p.m. Comments from interested persons regarding the new or expanding business exemptions
- 2:40 p.m. Committee discussion and directives

### **ADMINISTRATIVE MATTERS**

- 3:00 p.m. Discussion regarding the possible addition of a study topic
- 3:20 p.m. Committee discussion and directives
- 3:30 p.m. Adjourn

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

#### **Committee Members**

Senators: Dale Patten (Chairman), Scott Meyer, Merrill Piepkorn, Mark F. Weber

Representatives: Dick Anderson, Jason Dockter, Robb Eckert, Patrick Hatlestad, Craig Headland, Tom Kading, Jim Kasper, Ben Koppelman, Vicky Steiner, Wayne A. Trottier

Staff Contacts: Megan J. Gordon, Counsel

Emily Thompson, Legal Division Director