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## TAXATION COMMITTEE

Friday, June 21, 2024  
Roughrider Room, State Capitol  
Bismarck, North Dakota

9:30 a.m. Call to order  
Roll call  
Consideration of the [minutes of the March 27, 2024, meeting](#)

### AGRICULTURAL COMMODITY STORAGE STRUCTURE PROPERTY TAX EXEMPTION STUDY

9:35 a.m. Presentation by the Legislative Council staff of an update to a memorandum entitled [Property Classifications for Property Tax Assessment Purposes - Definition of Agricultural Property](#)

9:40 a.m. [Presentation](#) by a representative of the North Dakota League of Cities regarding information collected related to valuing agricultural storage structures

9:55 a.m. Comments by interested persons regarding the agricultural commodity storage structure property tax exemption study

10:10 a.m. Committee discussion

### ECONOMIC DEVELOPMENT TAX INCENTIVE STUDY

10:25 a.m. [Presentation](#) by Mr. Ron Ness, President, North Dakota Petroleum Council, regarding the oil and gas production and oil extraction tax incentives selected for study

10:40 a.m. [Presentation](#) by Mr. Kent Satrang, Chief Executive Officer, Petro Serve USA, regarding the biodiesel fuel industry and biodiesel fuel credits

10:55 a.m. [Presentation](#) by a representative of Archer Daniels Midland Company, regarding the biodiesel fuel industry and biodiesel fuel credits

11:10 a.m. [Presentation](#) by Ms. Nancy Johnson, Executive Director, North Dakota Soybean Growers Association, regarding the use of soybeans in the biodiesel industry and the biodiesel fuel credits

11:25 a.m. Break

11:35 a.m. [Presentation](#) by Mr. Barry Coleman, Executive Director, Northern Canola Growers Association, regarding the use of canola in the biodiesel industry and the biodiesel fuel credits

11:50 a.m. [Presentation](#) by Mr. Jeff Zueger, Chief Executive Officer, Harvestone Low Carbon Partners, regarding the carbon dioxide capture and injection industry and the carbon dioxide capture and injection sales tax exemption

12:05 p.m. Comments from interested persons regarding the economic development incentives selected for study

12:15 p.m. Committee discussion

**SPECIAL ASSESSMENTS AGAINST POLITICAL  
SUBDIVISION PROPERTY STUDY**

- 12:30 p.m. Comments by interested persons regarding the special assessments against political subdivision property study
- 12:40 p.m. Committee discussion

**REPORTS**

- 12:50 p.m. [Presentation](#) by Ms. Shelli Myers, State Supervisor of Assessments, Tax Department, of a statewide property tax increase [report](#)
- 1:05 p.m. Presentation by a representative of the Tax Department of a report regarding findings and recommendations on the study of property tax transparency required by House Bill No. 1245 (2023)
- 1:20 p.m. Committee discussion and directives
- 1:30 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, Randy A. Schobinger, Vicky Steiner

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

Staff Contact: Megan J. Gordon, Code Revisor