

HB 1455 defines “bioscience” to include pharmaceuticals, medical therapeutics, medical diagnostics, medical devices, medical instruments, biochemistry, microbiology, veterinary medicine, and plant biology.

Many of these businesses have the ability to apply for existing North Dakota tax exemptions which may include:

Income Tax

- Agricultural business investment income tax credit
- Angel fund investment income tax credit
- Automation income tax credit
- Seed capital investment income tax credit
- Research expense income tax credit
- New or expanding business income tax credit
- Workforce recruitment tax credit

Property Tax

- New or expanding business property tax credit

Sales and Use Tax

- Manufacturing sales and use tax exemption

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