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## TAX REFORM AND RELIEF ADVISORY COMMITTEE

Tuesday, September 23, 2025  
Roughrider Room, State Capitol  
Bismarck, North Dakota

10:00 a.m.      Call to order  
                    Roll call  
                    Comments by the Chairman  
                    Review of the [Supplementary Rules of Operation and Procedure of the North Dakota Legislative Management](#)

### ECONOMIC DEVELOPMENT TAX INCENTIVES STUDY AND REPORTS

10:10 a.m.      Presentation by the Legislative Council staff of background memorandums relating to:

- The committee's study of economic development tax incentives
- Renaissance zone credits and exemptions
- The angel fund investment credit
- Development or renewal area incentives
- The sales and use tax exemption for materials used to construct a fertilizer or chemical processing facility
- The sales and use tax exemption for enterprise information technology equipment and computer software used in a qualified data center
- The sales and use tax exemption for raw materials, single-use product contact systems, and reagents used for biologic manufacturing
- The sales and use tax exemption for materials used to construct or expand a coal processing facility that utilizes coal as a feedstock

10:55 a.m.      Presentation by a representative of the 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 as required by North Dakota Century Code Sections 40-63-03(2) and 40-63-03(10)

11:10 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 as required by Section 57-39.2-04.19

11:20 a.m.      Presentation by a representative of the Tax Department regarding fiscal information pertaining to the economic development tax incentives scheduled for study

11:40 a.m.      Comments by interested persons and committee discussion

12:00 noon      Recess

## **FEDERAL LEGISLATION IMPACT**

1:00 p.m. Presentation by a representative of the Tax Department regarding the potential fiscal impact of the federal "One Big Beautiful Bill Act" on state individual and corporate income tax revenue collections

## **PROPERTY TAX REFORM AND RELIEF STUDY AND REPORTS**

1:15 p.m. Presentation by the Legislative Council staff of a background memorandum on the committee's study of property tax reform and relief

1:30 p.m. Presentation by a representative of the Tax Department of a statewide property tax increase report as required by Section 57-20-04

1:45 p.m. Presentation by a representative of the Tax Department regarding historical property tax relief provided by the Legislative Assembly, including the estimated and actual fiscal impact of the tax relief

2:00 p.m. Presentation by a representative of the Tax Department regarding limitations on property tax data available to the Tax Department and suggestions for how the department can collect more comprehensive data to provide to the Legislative Assembly

2:25 p.m. Presentation by a representative of the Tax Department regarding property tax statements and notices prescribed by the Tax Department, including sample statements and notices

2:50 p.m. Break

3:00 p.m. Presentation by a representative of the Tax Department regarding the primary residence credit, including:

- A review of the tax year 2024 credit cycle and overview of the status of the tax year 2025 credit cycle
- An update regarding the mobile homeowner special primary residence credit application
- The process for applying the credit when properties are sold in a real estate transaction, including any processes to prorate or transfer the credit for current and future tax years
- The feasibility of expanding the primary residence credit to residences owned through alternative ownership structures, including cooperatives

3:30 p.m. Presentation by a representative of the North Dakota Association of Counties regarding:

- A review of the tax year 2024 primary residence credit cycle;
- An overview of the status of the tax year 2025 primary residence credit cycle; and
- The implementation of the mobile homeowner special primary residence credit application, including challenges encountered by counties and opportunities to improve the process

3:55 p.m. Comments by interested persons and committee discussion

4:15 p.m. Adjourn

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

## **Committee Members**

Senators: Brad Bekkedahl (Chairman), Dale Patten, Michelle Powers, Dean Rummel, Mark F. Weber  
Representatives: Jason Dockter, Ty Dressler, Jim Grueneich, Craig Headland, Don Vigasaa

Staff Contacts: Megan J. Gordon, Code Revisor  
Adam Mathiak, Senior Fiscal Analyst