



# Tentative Agenda

27.5089.02000

## TAX REFORM AND RELIEF ADVISORY COMMITTEE

Wednesday, December 3, 2025 Room 327B, State Capitol Bismarck, North Dakota

10:00 a.m. Call to order

Roll call

Consideration of the minutes of the September 23, 2025, meeting

Comments by the Chairman

### STRIPPER WELL OIL EXTRACTION TAX EXEMPTION STUDY

10:05 a.m. Presentation by the Legislative Council staff of a background memorandum on the committee's study of the oil extraction tax exemption for stripper wells

10:15 a.m. Committee discussion

#### ECONOMIC DEVELOPMENT TAX INCENTIVES STUDY

10:25 a.m. Presentation by a representative of the Economic Development Association of North Dakota regarding use of the following incentives as tools for economic development:

- Sales and use tax exemption for materials used to construct a fertilizer or chemical processing facility
- Sales and use tax exemption for raw materials, single-use product contact systems, and reagents used for biologic manufacturing
- Sales and use tax exemption for materials used to construct or expand a coal processing facility that utilizes coal as a feedstock

10:45 a.m. Presentation by a representative of the Department of Commerce related to the following incentives, including information regarding complementary or duplicative government programs that may be available to taxpayers qualifying for the incentives and comments regarding the extent to which the incentives contribute to the state economy:

- Sales and use tax exemption for materials used to construct a fertilizer or chemical processing facility
- Sales and use tax exemption for raw materials, single-use product contact systems, and reagents used for biologic manufacturing
- Sales and use tax exemption for materials used to construct or expand a coal processing facility that utilizes coal as a feedstock

11:05 a.m. Presentation by a representative of the Bioscience Association of North Dakota regarding the sales and use tax exemption for raw materials, single-use product contact systems, and reagents used for biologic manufacturing

11:20 a.m. Presentation by a representative of the Lignite Energy Council regarding the sales and use tax exemption for materials used to construct or expand a coal processing facility that utilizes coal as a feedstock

11:35 a.m.	Comments by interested persons and committee discussion regarding the economic development tax incentives selected for study
11:45 a.m.	Recess
12:45 p.m.	PROPERTY TAX REFORM AND RELIEF STUDY  Presentation by a representative of the Tax Department regarding the number of properties that have no property tax liability after the application of the homestead credit, disabled veterans' credit, and primary residence credit
1:00 p.m.	County Approaches to Property Tax Transparency Presentations regarding county approaches to property tax transparency, including the amount of detail provided to taxpayers related to taxing district levies, voter-approved levies, and budget data and the methods used to inform taxpayers, by a representative of the North Dakota Association of Counties and county representatives
2:00 p.m.	City Approaches to Property Tax Transparency Presentations regarding city approaches to property tax transparency, including the amount of detail provided to taxpayers related to taxing district levies, voter-approved levies, and budget data and the methods used to inform taxpayers, by a representative of the North Dakota League of Cities and city representatives
3:00 p.m.	Break
3:10 p.m.	School District Approaches to Property Tax Transparency Presentations regarding school district approaches to property tax transparency, including the amount of detail provided to taxpayers related to taxing district levies, voter-approved levies, and budget data and the methods used to inform taxpayers, by a representative of the North Dakota School Boards Association and school district representatives

4:10 p.m. Committee discussion and directives

4:30 p.m. Adjourn

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

## **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 Vigesaa

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