



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

PROPERTY TAX REFORM AND RELIEF STUDY

12:45 p.m. [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

County Approaches to Property Tax Transparency

1:00 p.m. 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 a representative from [Williams County](#)

City Approaches to Property Tax Transparency

2:00 p.m. 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 from the following cities:

- [Carrington](#)
- [Mandan](#)
- Ray

3:00 p.m. Break

School District Approaches to Property Tax Transparency

3:10 p.m. 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 from:

- [Bismarck Public Schools](#)
- [Jamestown Public School District](#)
- [Wilton Public Schools](#)

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: <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 Vigesaa

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