



T AX REFORM AND RELIEF ADVISORY COMMITTEE

Tuesday, March 17, 2026
Roughrider Room, State Capitol
Bismarck, North Dakota

9:30 a.m. Call to order
Roll call
Consideration of the minutes of the December 3, 2025, meeting
Comments by the Chairman

ECONOMIC DEVELOPMENT TAX INCENTIVES STUDY

9:35 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, whether the design and application of the incentive can be improved, and comments regarding the extent to which the incentives contribute to the state economy and influence business behavior:

- Renaissance zone credits and exemptions
- Tax increment financing districts

9:50 a.m. Presentation by a representative of the North Dakota League of Cities regarding use of the following incentives as tools for economic development in cities:

- Renaissance zone credits and exemptions
- Tax increment financing districts

10:05 a.m. Comments by interested persons and committee discussion regarding the economic development incentives selected for study

STRIPPER WELL OIL EXTRACTION TAX EXEMPTION STUDY

10:15 a.m. Presentation by a representative of the Tax Department regarding stripper well taxation structures in other selected states

10:30 a.m. Presentation by a representative of the Department of Mineral Resources regarding the number of stripper wells and oil production from stripper wells

10:50 a.m. Comments by interested persons

PROPERTY TAX REFORM AND RELIEF STUDY

Property Tax Exemptions and Credits

11:00 a.m. Presentation by a representative of the Tax Department regarding a list of property tax exemptions and availability of data related to tax-exempt parcels

11:15 a.m. Presentation by a representative of the Tax Department of information related to the primary residence credit, including the timing and amount of local reimbursement payments for tax year 2025 and an update on tax year 2026 primary residence certification applications

- 11:30 a.m. Presentation by Ms. Jill Beck, Chief Executive Officer, North Dakota Association of Realtors, regarding issues raised by members of the real estate industry related to the primary residence credit
- 11:50 a.m. Committee discussion regarding property tax exemptions and credits
- Taxing District Levy Limitation**
- 12:00 noon Presentation by a representative of the North Dakota League of Cities regarding the taxing district levy limitation
- 12:40 p.m. Recess
- 1:40 p.m. Presentation by a representative of the North Dakota Association of Counties regarding the taxing district levy limitation
- 2:20 p.m. Presentation by a representative of the North Dakota School Boards Association regarding the taxing district levy limitation
- 3:00 p.m. Break
- 3:10 p.m. Presentation by a representative of the North Dakota Township Officers Association regarding the taxing district levy limitation and the township budgeting cycle
- 3:30 p.m. Comments by interested persons regarding the committee's property tax reform and relief study, including the taxing district levy limitation
- 4:00 p.m. Committee discussion and directives
- 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 Vigesaa

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