North Dakota Legislative Management
Tentative Agenda
27.5184.02000

Legislative Council
600 East Boulevard Avenue, Bismarck, ND 58505

TAX REFORM AND RELIEF ADVISORY COMMITTEE

Wednesday, August 26, 2026
Roughrider Room, State Capitol
Bismarck, North Dakota

10:00 a.m. Call to order
Roll call
Consideration of the minutes of the June 23, 2026, meeting
Comments by the Chairman

10:05 a.m. Presentation by the Legislative Council staff of a memorandum summarizing the committee's tentative interim schedule and progress in receiving information related to the committee's studies

PROPERTY TAX REFORM AND RELIEF STUDY

Political Subdivision Compliance with State Law

10:10 a.m. Presentation by the Legislative Council staff of background information related to the recommendation from the Legislative Audit and Fiscal Review Committee to consider issues related to political subdivision compliance with state law

10:15 a.m. Presentation by a representative of the State Auditor's office of an overview of the political subdivision audit process related to political subdivision compliance with property tax levy limitations, including the limitation for interim funds or cash reserves

10:30 a.m. Presentation by a representative of the North Dakota Association of Counties regarding county compliance with property tax levy limitations

10:40 a.m. Presentation by a representative of the North Dakota League of Cities regarding city compliance with property tax levy limitations

10:50 a.m. Comments by interested persons

Property Tax Statement Subcommittee

11:00 a.m. Comments by the Chairman of the Property Tax Statement Subcommittee regarding the status of the subcommittee's study and recommended bill draft

11:15 a.m. Comments by interested persons and committee discussion

ECONOMIC DEVELOPMENT TAX INCENTIVE STUDY AND REPORTS

11:30 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)

11:40 a.m. Presentation by a representative of the Tax Department of:

- A report summarizing the information provided by taxpayers that received a sales tax exemption for raw materials, single-use product contact systems, and reagents used for biologic manufacturing as required by Section 57-39.2-04.19
- An overview of the statutory reporting requirements under Section 57-39.2-04.17 and an update of available fiscal information pertaining to the sales and use tax exemption for enterprise information technology equipment and computer software used in a qualified data center

12:00 noon	Recess
1:00 p.m.	Presentation by a representative of the National Conference of State Legislatures regarding the status of data center tax incentives and related legislation in other states
1:45 p.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: • Angel investor tax credit • Sales and use tax exemption for enterprise information technology equipment and computer software used in a qualified data center
2:00 p.m.	Presentation by a representative of the Economic Development Association of North Dakota regarding use of the following incentives as tools for economic development: • Angel investor tax credit • Sales and use tax exemption for enterprise information technology equipment and computer software used in a qualified data center
2:15 p.m.	Comments by interested persons and committee discussion regarding the economic development tax incentives selected for study, including the: • Angel investor tax credit; and • Sales and use tax exemption for enterprise information technology equipment and computer software used in a qualified data center
3:00 p.m.	Committee discussion and directives
3:30 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