North Dakota Legislative Management

Tentative Agenda

27.5207.02000

Legislative Council
600 East Boulevard Avenue, Bismarck, ND 58505

TAX REFORM AND RELIEF ADVISORY COMMITTEE

Tuesday, September 29, 2026
Roughrider Room, State Capitol
Bismarck, North Dakota

10:00 a.m. Call to order
Roll call
Consideration of the minutes of the August 26, 2026, meeting
Comments by the Chairman

PROPERTY TAX REFORM AND RELIEF STUDY

10:05 a.m. Presentation by a representative of the Tax Department regarding the taxing district levy limitation and a comprehensive report on the primary residence credit, including:

- Findings and analysis of information submitted by local taxing districts related to the levy limitation under North Dakota Century Code Section 57-15-01.2
- The number of applications received and approved for the primary residence certification
- The actual funding distributed each year for the primary residence credit separately identified by real estate and mobile home properties in each county
- The average primary residence credit amount statewide and by county
- An estimate of the number of properties that have no property tax liability after the application of the homestead credit, disabled veterans' credit, and primary residence credit

11:35 a.m. Presentation by the Legislative Council staff of a memorandum regarding estimated funding available from the Legacy Earnings Fund to support property tax relief

11:45 a.m. Committee discussion and any legislator proposals regarding the property tax reform and relief study

12:00 noon Recess

COMMENTS AND COMMITTEE DISCUSSION

Property Tax Reform and Relief Study

1:00 p.m. Review by the Legislative Council staff of the committee's property tax reform and relief study

1:05 p.m. Comments by interested persons, committee discussion, and final recommendations

Economic Development Tax Incentive Study

1:20 p.m. Review by the Legislative Council staff of the committee's economic development tax incentive study

1:25 p.m. Comments by interested persons, committee discussion, and final recommendations

Stripper Well Oil Extraction Tax Exemption Study

1:40 p.m. Review by the Legislative Council staff of the committee's stripper well oil extraction tax exemption study

1:45 p.m.	Comments by interested persons, committee discussion, and final recommendations

Final Motions

2:00 p.m.	Committee discussion and final motions
2:15 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