



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