

HOUSE BILL NO. 1563

Introduced by

Representatives Davis, Brown, Finley-DeVilleville, Foss, Holle, Ista

Senators Marcellais, Weston

1 A BILL for an Act to provide for a legislative management study related to tribal land taxation.

2 **BE IT ENACTED BY THE LEGISLATIVE ASSEMBLY OF NORTH DAKOTA:**

3 **SECTION 1. LEGISLATIVE MANAGEMENT STUDY - TRIBAL LAND TAXATION.** During
4 the 2025-26 interim, the legislative management shall study tribal land taxation issues related to
5 taxation of land owned by enrolled tribal members who reside within the boundaries of any tribal
6 reservation in this state. The study may include analysis of federal law, judicial decisions
7 concerning tribal taxation authority, state property tax exemptions related to property of Native
8 Americans, and the interaction between tribal sovereignty and state law. The legislative
9 management shall report its findings and recommendations, together with any legislation
10 required to implement the recommendations, to the seventieth legislative assembly.