25.1231.02001
Title.

Prepared by the Legislative Council
staff for Senator Marcellais
February 20, 2025

Sixty-ninth
Legislative Assembly
of North Dakota

PROPOSED AMENDMENTS TO
FIRST ENGROSSMENT

ENGROSSED HOUSE BILL NO. 1563

Introduced by

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

Senators Marcellais, Weston

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

BE IT ENACTED BY THE LEGISLATIVE ASSEMBLY OF NORTH DAKOTA:

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