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

- 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 consider studyingstudy tribal land 5 taxation issues related to taxation of land owned by enrolled tribal members who reside within 6 the boundaries of any tribal reservation in this state. The study may include analysis of federal 7 law, judicial decisions concerning tribal taxation authority, state property tax exemptions related 8 to property of Native Americans, and the interaction between tribal sovereignty and state law. 9 The legislative management shall report its findings and recommendations, together with any 10 legislation required to implement the recommendations, to the seventieth legislative assembly.