

COMMISSIONER
DOUG GOEHRING



ndda@nd.gov
www.ndda.nd.gov

NORTH DAKOTA
DEPARTMENT OF AGRICULTURE
STATE CAPITOL
600 E. BOULEVARD AVE. - DEPT. 602
BISMARCK, ND 58505-0020

Testimony of Doug Goehring
Agriculture Commissioner
House Finance and Taxation
Room 327E
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Chairman Headland and members of the House Finance and Taxation Committee, I am Agriculture Commissioner Doug Goehring. I am here today in opposition of HB 1383, which provides tax exemption for agricultural land under federal easement.

North Dakota has been fighting with permanent federal easement since the 1970's. These easements have tied up vast number of acres. These acres have lost the state income due to lost economic output, expanding water issues to adjacent land and prohibiting infrastructure development.

Individuals that enter federal easement for conservation are allowed to take a federal income deduction for any monies they receive from the easement. I serve on the state tax equalization board and learn this past biennium of a situation in the Northeast where a county reduced the tax on a parcel that had federal easement, simply due to the easement on the land. I believe we should not incentivize more perpetual easements, which continue to harm our communities, our agriculture base and infrastructure in our counties and state.

Chairman Headland and committee members, thank you for your time. I urge a do not pass on HB 1383. I would be happy to answer any questions you may have.