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## TAXATION COMMITTEE

Wednesday, June 15, 2022  
Roughrider Room, State Capitol  
Bismarck, North Dakota

10:00 a.m. Call to order  
Roll call  
Consideration of the [minutes of the April 6, 2022, meeting](#)

### ECONOMIC DEVELOPMENT TAX INCENTIVES STUDY

10:05 a.m. Presentation by the Legislative Council staff of a [memorandum](#) summarizing the committee's progress in receiving information to evaluate economic development tax incentives

10:10 a.m. Comments by interested persons

10:20 a.m. Committee discussion and directives

### REPORTS

10:35 a.m. [Presentation](#) by a representative of the Tax Department of a statewide property tax increase [report](#)

### PROPERTY AND INCOME TAX REFORM AND RELIEF STUDY

10:55 a.m. Presentation by the Legislative Council staff of a [memorandum](#) regarding significant dates and deadlines related to the property tax system

11:00 a.m. [Presentation](#) by a representative of the Tax Department regarding the homestead income tax credit and commercial property income tax credit contained in [Senate Bill No. 2032 \(2007\)](#), including [discussion](#) relating to challenges and administrative difficulties associated with the income tax credits

11:20 a.m. [Presentation](#) by a representative of the Tax Department of [data](#) relating to individual and corporate income taxes paid based on income level

11:40 a.m. [Presentation](#) by a representative of the Tax Department regarding the status of the income tax credit authorized in [House Bill No. 1515 \(2021\)](#), including an overview of the qualification criteria, the estimated fiscal impact, and a comparison of the estimated credits to the actual credits awarded to date

12:00 noon Recess

1:00 p.m. [Presentation](#) by a representative of the Tax Department of [data](#) relating to individual and corporate income tax deductions and credits claimed by taxpayers

1:20 p.m. Presentation by Senator Donald Schaible, Mott, regarding potential property tax relief legislation

1:40 p.m. Comments by interested persons

2:00 p.m. Committee discussion and directives

3:00 p.m. Adjourn

**A livestream of the meeting will be available to the public at: <https://video.legis.nd.gov>.**

**Committee Members**

Senators: Dale Patten (Chairman), Scott Meyer, Merrill Piepkorn, Mark F. Weber

Representatives: Dick Anderson, Jason Dockter, Robb Eckert, Patrick Hatlestad, Craig Headland,  
Tom Kading, Jim Kasper, Ben Koppelman, Vicky Steiner, Wayne A. Trottier

Staff Contacts: Megan J. Gordon, Counsel

Emily Thompson, Legal Division Director