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## TAXATION COMMITTEE

Tuesday, February 6, 2024  
Roughrider Room, State Capitol  
Bismarck, North Dakota

10:00 a.m. Call to order  
Roll call  
Consideration of the [minutes of the October 5, 2023, meeting](#)

### GENERAL INFORMATION

10:05 a.m. [Presentation](#) by Mr. Brian Kroshus, Tax Commissioner, regarding an introduction and general overview of the Tax Department

### AGRICULTURAL COMMODITY STORAGE STRUCTURE PROPERTY TAX EXEMPTION STUDY

10:20 a.m. [Presentation](#) by Ms. Terin Riley, representative of interested persons and potato farmers from Pembina County, regarding proposed legislative changes related to taxation of agricultural storage structure property

10:40 a.m. [Presentation](#) by a representative of the Northern Plains Potato Growers Association, regarding a general overview of good agricultural practices related to potato farming and storage

11:00 a.m. [Presentation](#) by a representative of the North Dakota Association of Counties and a county representative regarding administration of the farm structure property tax exemption across counties, the potential shift in tax burden if a property tax exemption were enacted for privately owned agricultural storage structures classified as commercial property, and the impact of abandoned agricultural storage structures classified as commercial property on the counties in which the structures are located

11:30 a.m. [Presentation](#) by a representative of the North Dakota League of Cities regarding the potential shift in tax burden if a property tax exemption were enacted for privately owned agricultural storage structures classified as commercial property and the impact of abandoned agricultural storage structures classified as commercial property on the cities in which the structures are located

11:50 a.m. [Presentation](#) by Mr. Stu Letcher, Executive Vice President, North Dakota Grain Dealers Association, regarding the use of grain elevators across the state

12:10 p.m. Comments by interested persons

12:20 p.m. Committee discussion and directives

12:30 p.m. Recess

### ECONOMIC DEVELOPMENT TAX INCENTIVES STUDY

1:30 p.m. Presentation by the Legislative Council staff of a [background memorandum](#) on the coal severance and conversion tax exemptions

1:35 p.m. Presentation by the Legislative Council staff of a [background memorandum](#) on the oil and gas gross production and oil extraction tax exemptions

- 1:40 p.m. Presentation by the Legislative Council staff of a [background memorandum](#) on the fuel tax refunds for certain users
- 1:45 p.m. Presentation by the Legislative Council staff of a [background memorandum](#) on the biodiesel fuel credits
- 1:50 p.m. Presentation by the Legislative Council staff of a [background memorandum](#) on the carbon dioxide capture and injection sales tax exemption
- 1:55 p.m. Presentation by the Legislative Council staff of a [background memorandum](#) on the workforce recruitment credit
- 2:00 p.m. Presentation by the Legislative Council staff of a [background memorandum](#) on the internship program credit
- 2:05 p.m. [Presentation](#) by a representative of the Tax Department regarding fiscal information pertaining to the economic development tax incentives selected for study
- 2:30 p.m. [Presentation](#) by a representative of the Economic Development Association of North Dakota regarding the economic development tax incentives selected for study
- 2:50 p.m. Comments by interested persons
- 3:00 p.m. Committee discussion and directives

### **ADMINISTRATIVE MATTERS**

- 3:10 p.m. Discussion regarding the possible addition of a study topic
- 3:30 p.m. Committee discussion and directives
- 3:45 p.m. Adjourn

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

### **Committee Members**

Representatives: Jared Hagert (Chairman), Jason Dockter, Jim Grueneich, Patrick Hatlestad, Craig Headland, Donna Henderson, Jim Kasper, Ben Koppelman, Mike Motschenbacher, Randy A. Schobinger, Vicky Steiner

Senators: Justin Gerhardt, Jordan L. Kannianen, Randy D. Lemm, Merrill Piepkorn, Mark F. Weber

Staff Contact: Megan J. Gordon, Counsel