



TAX RELIEF ADVISORY COMMITTEE

Thursday, June 20, 2024
Harvest Room, State Capitol
Bismarck, North Dakota

10:00 a.m. Call to order
Roll call
Consideration of the [minutes of the March 26, 2024, meeting](#)

INCOME TAX

10:05 a.m. Presentation by the Legislative Council staff of a [bill draft](#) to remove the marriage penalty

10:10 a.m. Presentation by a representative of the Tax Department of information regarding taxation of earned income versus unearned income

10:25 a.m. [Presentation](#) by a representative of the Tax Department of a comparison of the estimated fiscal impact and actual amounts of tax relief under the individual income tax bracket adjustments enacted in House Bill No. 1158 (2023), including the impact on passthrough income related to income reported on K-1 forms and royalty income reported on 1099-MISC forms and the impact on resident versus nonresident returns

10:40 a.m. Comments by interested persons related to income tax relief

10:50 a.m. Committee discussion

PROPERTY TAX

11:00 a.m. [Presentation](#) by a representative of the Tax Department of a comparison of the estimated fiscal impact for the expansion of the homestead tax credit in the House Bill No. 1158 fiscal note, and the actual fiscal impact or an updated estimated fiscal impact of the expansion for tax years 2023 and 2024

11:15 a.m. [Presentation](#) by a representative of the Tax Department regarding the primary residence credit, including:

- A comparison of the total primary residence credit applications submitted to the Tax Department and the total approved primary residence applications;
- The sum of the primary residence credits allowed in each county for tax year 2024; and
- A comparison of the estimated number of primary residences per county and the actual number of approved primary residence credit applications for each county

11:30 a.m. [Presentation](#) by a representative of the Tax Department regarding centrally assessed property and payments in lieu of property taxes

11:50 a.m. Presentation by the Legislative Council staff of a [memorandum](#) related to property tax classification and exemption authority

12:00 noon Recess

1:00 p.m. [Presentation](#) by a representative of the North Dakota Association of Counties of information related to tax-exempt parcels in each county

- 1:15 p.m. [Presentation](#) by Mr. Aaron Birst, Executive Director, North Dakota Association of Counties, regarding the potential to impose limitations on growth of property values, county budgets, or property taxes levied
- 1:30 p.m. Presentation by Mr. Matt Gardner, Executive Director, North Dakota League of Cities, regarding the potential to impose limitations on growth of property values, county budgets, or property taxes levied
- 1:45 p.m. Presentation by Ms. Amy De Kok, General Counsel, North Dakota School Boards Association, regarding the potential to impose limitations on growth of property values, county budgets, or property taxes levied
- 2:00 p.m. Discussion of legislator proposals regarding the committee's study of tax relief
- 2:15 p.m. Comments from interested persons related to property tax relief
- 2:30 p.m. Committee discussions and directives
- 3:30 p.m. Adjourn

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

Committee Members

Senators: Jordan L. Kannianen (Chairman), Dale Patten, Dean Rummel
Representatives: Glenn Bosch, Jared Hagert, Craig Headland

Staff Contact: Megan J. Gordon, Code Revisor