

25.1231.02000

Sixty-ninth  
Legislative Assembly  
of North Dakota

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