



**Testimony on SB 2039**  
**House Finance and Taxation**  
**March 10, 2025**

Chairman Headland and members of the Committee,

For the record, my name is Lesley Icenogle. Thank you for the opportunity to testify on behalf of the North Dakota Corn Growers Association (NDCGA) in support of Senate Bill 2039.

We need clarification of the statute as it currently stands to ensure producers across the state are assessed consistently. NDCGA has been contacted by a handful of producers negatively impacted by the classification of their grain storage facilities.

We appreciate the work done by the Taxation Committee during the interim. Production of corn does not stop at the field. Access to markets often requires storage of corn by the farmer who produced the crop. We support clarifying that the storage of agricultural crops is part of raising that crop.

NDCGA urges a "Do Pass" recommendation on SB 2039 to promote uniform tax classification for agricultural producers across the state. Thank you for your consideration.