

The Council

Tax Reform and Relief Advisory Committee

During the August 26 meeting, the Tax Reform and Relief Advisory Committee received information on political subdivision compliance with state law, updates from the Property Tax Statement Subcommittee, and information relating to economic development tax incentives, including a sales and use tax exemption for enterprise equipment and computer



software used in a qualified data center. A representative of the National Conference of State Legislatures presented information regarding the status of data center tax incentives in other states, which identified 38 states with tax incentives. The committee approved a bill draft relating to the removal of the legislative tax relief line item on the property tax statement and a grant program to reimburse counties for expenses incurred to provide supplemental property tax and budget information when property tax statements are distributed.

Did You Know? A Historical First

The September special session will mark a first in North Dakota history. For the first time since statehood, the Legislative Assembly will meet for two special sessions during the same biennium. Lawmakers previously convened for a 3-day special session in January 2026, before being called back to the Capitol for a second special session beginning September 2.



Upcoming Meetings

September

- 1 Special Ad Hoc Policy
- 2 Special Session convenes
- 8 Agriculture and Water Management
- 9 Human Services
- 14 Administrative Rules
Legislative Procedure and Arrangements
- 15 Education
- 16 Special Education Funding
- 17 Water Topics Overview
- 21-22 Higher Education Institutions
- 22 Legislative Audit and Fiscal Review
- 24 Information Technology
Tribal and State Relations
- 29 Legislative Task Force on Government Efficiency

October

- 1 Employee Benefits Programs
Protection and Victim Services
- 6 Health Care

What is a Special Session?

The Legislative Assembly meets in regular sessions beginning in January of odd-numbered years. However, issues requiring legislative action can arise between regular sessions. When that happens, the Governor has the constitutional authority to call lawmakers back to the Capitol for a special session.

Special sessions operate like regular sessions but are shorter and more focused on specific issues. Legislators in recent special sessions have submitted proposed bill and resolution drafts to the Legislative Management before the special session. The Legislative Management has decided which bill drafts would be introduced for consideration during the special sessions. During a special session, committees hold public hearings and make recommendations, and the House and Senate debate and vote on the bills and resolutions. Legislation passed by both chambers is sent to the Governor for consideration.

During regular sessions, legislators consider hundreds of bills and resolutions covering a wide range of issues, including development of the state's budget for the biennium, and must complete the work within 80 legislative days. The length of a special session depends on the circumstances and the amount of legislation being considered and the days spent in special session do not count against the 80-day limit.

Special sessions can be distinguished from reconvened sessions, which occur when members of the Legislative Assembly call themselves back into session. Days spent in a reconvened session of the Legislative Assembly count toward the 80 legislative days allowed during a biennium. The Legislative Assembly has twice reconvened - from November 16-19, 1981, and on June 16, 2015.

History of Special Sessions

Special sessions have been a part of North Dakota's history since shortly after statehood. The state's first special session was held June 1-3, 1892, after Governor Andrew Burke called legislators back to elect presidential electors, create a State Board of Canvassers, and appropriate funding for North Dakota's exhibit and building at the 1893 World's Fair in Chicago. Since then, special sessions have addressed issues ranging from state finances and legislative redistricting to court decisions and other matters requiring legislative action between regular sessions. The following is a list of all special sessions of the Legislative Assembly:

- June 1-13, 1892, called by Governor Andrew Burke.
- January 23-29, 1918, called by Governor Lynn Frazier.
- November 25-December 11, 1919, called by Governor Lynn Frazier.
- January 10-17, 1928, called by Governor A. G. Sorlie.
- March 8-10, 1937, called by Governor William Langer.
- March 20-28, 1944, called by Governor John Moses.
- June 14-21, 1965, called by Governor William L. Guy.
- December 6, 1984, called by Governor Allen I. Olson.
- December 2-5, 1986, called by Governor George A. Sinner.
- November 4-8, 1991, called by Governor George A. Sinner.
- June 29-July 1, 1994, called by Governor Edward T. Schafer.
- November 26-30, 2001, called by Governor John Hoeven.
- May 5-7, 2003, called by Governor John Hoeven.
- November 7-11, 2011, called by Governor Jack Dalrymple.
- August 2-4, 2016, called by Governor Jack Dalrymple.
- November 8-12, 2021, called by Governor Doug Burgum.
- October 23-25, 2023, called by Governor Doug Burgum.
- January 21-23, 2026, called by Governor Kelly Armstrong.
- September 2-___, 2026, called by Governor Kelly Armstrong.

Special Sessions by the Numbers

Total number in state history: 19

Shortest: December 6, 1984 (48th Legislative Assembly).

Called by Governor Allen I. Olson to consider recommendations of the Garrison Diversion Unit Commission.

Longest: November 25 - December 11, 1919 (16th Legislative Assembly).

Called by Governor Lynn Frazier to, amongst other topics, ratify the 19th Amendment, giving women the right to vote.