

**2025 HOUSE FINANCE AND TAXATION**

**HB 1324**

# 2025 HOUSE STANDING COMMITTEE MINUTES

## Finance and Taxation Committee Room JW327E, State Capitol

HB 1324  
1/21/2025

Relating to an income tax deduction for cash and noncash tips received by a food or beverage service establishment employee; and to provide an effective date.

9:01 a.m. Chairman Headland called the meeting to order.

Members Present: Chairman Headland, Representatives Anderson, Dockter, Dressler, Foss, Grueneich, Ista, Motschenbacher, Nehring, Olson, Steiner, Toman

Members Absent: Vice Chairman Hagert, Representative Porter

### Discussion Topics:

- Tax elimination on tips
- Federal law overlap
- Committee Action

9:02 a.m. Chairman Headland opened the hearing.

9:03 a.m. Representative Johnston, District 24, ND Legislative Assembly, introduced the bill.

9:08 a.m. Matt Peyerl, Associate Director, Office of State Tax Commissioner, stood for questions.

9:12 a.m. Chairman Headland closed the hearing.

9:13 a.m. Representative J. Olson moved a Do Not Pass.

9:14 a.m. Representative D. Anderson seconded the motion.

Representatives	Vote
Representative Headland	Y
Representative Hagert	AB
Representative D. Anderson	Y
Representative Dockter	Y
Representative Dressler	Y
Representative Grueneich	Y
Representative Motschenbacher	Y
Representative Nehring	Y
Representative J. Olson	Y
Representative Porter	AB
Representative Steiner	Y
Representative Toman	N
Representative Foss	Y
Representative Ista	Y

9:15 a.m. Motion passed 11-1-2.

9:16 a.m. Representative D. Anderson will carry the bill.

9:16 a.m. Chairman Headland closed the meeting.

*Janae Pinks, Committee Clerk*

**REPORT OF STANDING COMMITTEE**  
**HB 1324 ([25.0896.01000](#))**

**Finance and Taxation Committee (Rep. Headland, Chairman)** recommends **DO NOT PASS** (11 YEAS, 1 NAY, 2 ABSENT AND NOT VOTING). HB 1324 was placed on the Eleventh order on the calendar.