

- ¹ The committee received information regarding the perceived goals of the incentive in the background memorandum related to this incentive and information from state agencies and interested persons related to the operation of the incentive.
- ² No concerns related to necessary improvements of the incentive have been raised by the Tax Department, Economic Development Association of North Dakota, Department of Commerce, or any interested persons to date.
- ³ The Greater North Dakota Chamber recommended the committee consider raising the aggregate maximum credit allowance from \$1 million to \$2.5 million per year and the Economic Development Association of North Dakota recommended the committee consider raising the aggregate maximum credit allowance from \$2 million to \$4 million per biennium.
- ⁴ The North Dakota Soybean Growers Association recommended the committee consider indexing incentives available to the soybean crush industry to account for changes in the soybean crush plant market since the incentive programs were established several years ago.
- ⁵ The committee received information from the Department of Commerce regarding the importance of both the manufacturing and recycling equipment sales tax exemption and the manufacturing automation equipment credit to provide manufacturers the tools to continue to improve efficiencies and remain competitive in the global marketplace.
- ⁶ The committee received information from the Department of Commerce regarding the importance of both the soybean or canola crushing facility construction or retrofit credit and agricultural commodity processing facility investment credit to recruit new value-added agriculture investments to the state.
- ⁷ The committee received information from the Department of Commerce indicating the research expense credit and the seed capital investment credit work well together to attract technology companies to the state.
- ⁸ The committee received information from the Economic Development Association of North Dakota and Department of Commerce regarding the importance of the incentives for businesses in the state.
- ⁹ The committee received information from the Greater North Dakota Chamber and Cloverdale Foods Company regarding the importance of the incentive to the manufacturing industry and the positive influence of automation on the manufacturing industry.
- ¹⁰ The committee received information from the North Dakota Soybean Growers Association regarding the importance of the incentive to the soybean crush industry.
- ¹¹ The committee received information from the Economic Development Association of North Dakota comparing the taxation of manufacturing equipment in North Dakota with the taxation of manufacturing equipment in other states and information from the Department of Commerce related to the effect of the incentive on the state economy.
- ¹² The committee received information from the Economic Development Association of North Dakota regarding the importance of the incentive to attract and retain manufacturers and provide a tool to help navigate the current workforce shortage, information from the Department of Commerce related to the effect of the incentive on the state economy, and information from the Greater North Dakota Chamber and Cloverdale Foods Company regarding the importance of the incentive to remain competitive in the industry, increase efficiency and output, and maintain a safe working environment notwithstanding challenges related to workforce availability in the state.
- ¹³ The committee received information from the Department of Commerce and the North Dakota Soybean Growers Association regarding the importance of the incentive to recruit new value-added agriculture investments to the state.
- ¹⁴ The committee received information from the Department of Commerce regarding the importance of the incentive to recruit new value-added agriculture investments to the state and information from the North Dakota Ethanol Producers Association indicating the incentive has been instrumental in establishing and growing the state's ethanol industry by encouraging investment in value-added agriculture processing for commodities in the state and bringing jobs to the communities where the state's six ethanol plants are located.
- ¹⁵ The committee received information from the Department of Commerce regarding the importance of the incentive to help attract technology and research and development companies to the state, encourage companies to invest in research and development, and attract capital to the state.
- ¹⁶ The committee received information from the Department of Commerce regarding the importance of the incentive to attract capital to the state by providing a lower-risk opportunity for private investors to invest capital into emerging companies that will help further diversify the state's economy.
- ¹⁷ The committee received information from the Economic Development Association of North Dakota regarding the importance of the incentive to attract and retain businesses, including an example of a city retaining a longstanding local business by using the incentive and information from the Department of Commerce related to the effect of the incentives on the state economy.
- ¹⁸ The committee received information from the Economic Development Association of North Dakota regarding the importance of the incentive to attract and retain talent to fill available positions in the state and information from the Department of Commerce and Job Service North Dakota regarding the use of the incentive to better recruit, train, and retain workforce.
- ¹⁹ The committee received information from the Department of Commerce regarding the importance of the incentive to improve efficiencies and remain competitive in the global marketplace notwithstanding current challenges related to workforce availability in the state.
- ²⁰ The committee received information from the Economic Development Association of North Dakota related to the incentive, including information regarding the importance of the incentive to drive investments in the state to help businesses grow, improve job safety, and increase productivity; information from the Department of Commerce regarding the importance of the incentive to improve efficiencies and remain competitive in the global marketplace notwithstanding current challenges related to workforce availability in the state; and information from the Greater North Dakota Chamber and Cloverdale Foods Company regarding the importance of the incentive to remain competitive in the industry, increase efficiency and output, and maintain a safe working environment notwithstanding challenges related to workforce availability in the state.
- ²¹ The committee received information from the Department of Commerce regarding the importance of the incentive to attract new value-added agriculture investments to the state and the likelihood of new job creation as a result of the incentive and information from the North Dakota Soybean Growers Association regarding potential plans for new soybean crushing plants in the state.

-
- ²² The committee received information from the Department of Commerce regarding the importance of the incentive to attract new value-added agriculture investments to the state and the likelihood of new job creation as a result of the incentive.
- ²³ The committee received information from the Department of Commerce regarding the importance of the incentive to attract companies and investors to the state and the likelihood of new job creation as a result of the incentive.
- ²⁴ The committee received information from the Economic Development Association of North Dakota related to the incentive, including an example of a business that benefitted from the incentive and has plans to expand its business, including facility expansion and job creation.
- ²⁵ The committee received information from the Economic Development Association of North Dakota related to the incentive, including information regarding an organization that implemented the incentive for various users across multiple industries to help attract and retain talent to fill available positions in the state, and information from Job Service North Dakota regarding the full-time equivalent positions and available training dollars generated by the incentive.
- ²⁶ The committee received information from the Tax Department regarding use of state resources to support this incentive.
- ²⁷ The committee received information regarding statutory reporting requirements applicable to this incentive in a memorandum from the Legislative Council and information from the Tax Department, Department of Commerce, and Economic Development Association of North Dakota regarding available data related to this incentive.
- ²⁸ The committee received information from Job Service North Dakota regarding available data related to this incentive.