



North Dakota Legislative Council

Prepared for Senator Bekkedahl
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 December 2025

TAX REFORM AND RELIEF ADVISORY COMMITTEE - TENTATIVE INTERIM SCHEDULE

The schedules below provide information on the tentative interim schedule for the Tax Reform and Relief Advisory Committee, including the status of the committee's studies and assignments.

Meeting 1 - September 23, 2025

Studies and Assignments	Status
Economic development tax incentives study and reports	
• Background memorandum - Study of economic development tax incentives	Completed
• Background memorandum - Renaissance zone credits and exemptions	Completed
• Background memorandum - Angel fund investor tax credit	Completed
• Background memorandum - Development or renewal area incentives	Completed
• Background memorandum - Sales and use tax exemption for materials used to construct a fertilizer or chemical processing facility	Completed
• Background memorandum - Sales and use tax exemption for enterprise information technology equipment and computer software used in a qualified data center	Completed
• Background memorandum - Sales and use tax exemption for raw materials, single-use product contact systems, and reagents used for biologic manufacturing	Completed
• Background memorandum - Sales and use tax exemption for materials used to construct or expand a coal processing facility that uses coal as a feedstock	Completed
• Annual report - Renaissance zone progress and cities with a renaissance zone included in a tax increment financing district pursuant to North Dakota Century Code Sections 40-63-03(1) and 40-63-03(2)	Completed
• Annual report - Summary of the sales tax exemption for raw materials, single-use product contact systems, and reagents used for biologic manufacturing pursuant to Section 57-39.2-04.19	Completed
• Fiscal impact - Fiscal information regarding the economic development tax incentives	Completed
Property tax reform and relief study and reports	
• Background memorandum - Study of property tax reform and relief	Completed
• Annual report - Statewide property tax increase report pursuant to Section 57-20-04	Completed
• Historical data - Property tax relief provided by the Legislative Assembly	Completed
• Property tax data - Limitations on property tax data available to the Tax Department	Completed
• Property tax statements - Samples of property tax statements and notices	Ongoing
• Primary residence credit - Administration of the credit, including the feasibility of expanding the primary residence credit to residences owned through alternative ownership structures	Ongoing
Stripper well exemption study	
• N/A	
Other items	
• Federal legislation impact - Estimated fiscal impact of federal legislation on state individual and corporate income tax revenue collections	Completed

Meeting 2 - December 3, 2025

Studies and Assignments	Status
<p>Economic development tax incentives study and reports</p> <ul style="list-style-type: none"> • Presentations and comments - Sales and use tax exemption for materials used to construct a fertilizer or chemical processing facility • Presentations and comments - Sales and use tax exemption for raw materials, single-use product contact systems, and reagents used for biologic manufacturing • Presentations and comments - Sales and use tax exemption for materials used to construct or expand a coal processing facility that uses coal as a feedstock <p>Property tax reform and relief study and reports</p> <ul style="list-style-type: none"> • Property tax data - Number of properties with no property tax liability after the application of the homestead credit, disabled veterans' credit, and primary residence credit • Property tax transparency - County, city, and school district approaches to property tax transparency, including the amount of detail provided to taxpayers and the methods used to inform taxpayers • Tax exempt real property - Committee discussion to identify specific exemptions <p>Stripper well exemption study</p> <ul style="list-style-type: none"> • Background memorandum - Study of stripper well oil extraction tax exemption <p>Other items</p> <ul style="list-style-type: none"> • N/A 	

Meeting 3 - March 2026

Studies and Assignments	Status
<p>Economic development tax incentives study and reports</p> <ul style="list-style-type: none"> • Presentations and comments - Renaissance zone credits and exemptions • Presentations and comments - Development or renewal area incentives <p>Property tax reform and relief study and reports</p> <ul style="list-style-type: none"> • Annual report - Statewide property tax increase report pursuant to Section 57-20-04 • Primary residence property classification - Tax Department information on the number of applications received for tax year 2026 • Tax exempt real property - Tax Department analysis of tax exempt real property based on specific exemptions identified by the committee • Property tax levy limitation - County, city, school district, park district, fire district, ambulance district, and township approaches to the property tax levy limitation <p>Stripper well exemption study</p> <ul style="list-style-type: none"> • Other states - Tax Department information on stripper well taxation structure in other states • Stripper well statistics - Department of Mineral Resources information on the number of stripper wells and oil production from stripper wells • Industry comments - Comments regarding industry perspective on the stripper well oil extraction tax exemption <p>Other items</p> <ul style="list-style-type: none"> • N/A 	

Meeting 4 - June 2026

Studies and Assignments	Status
<p>Economic development tax incentives study and reports</p> <ul style="list-style-type: none"> • Presentations and comments - Sales and use tax exemption for enterprise information technology equipment and computer software used in a qualified data center • Presentations and comments - Angel fund investment credit <p>Property tax reform and relief study and reports</p> <ul style="list-style-type: none"> • Property tax levy limitation analysis - Tax Department report analyzing the impact of the property tax levy limitation • Property tax levy limitation - Comments from taxing districts regarding suggestions to improve the levy limitation 	

Studies and Assignments	Status
<p>Stripper well exemption study</p> <ul style="list-style-type: none"> • Stripper well analysis - Analysis of the estimated fiscal impact of the stripper well oil extraction tax exemption • Industry comments - Comments regarding industry perspective on the stripper well oil extraction tax exemption <p>Other items</p> <ul style="list-style-type: none"> • N/A 	

Meeting 5 - September 2026

Studies and Assignments	Status
<p>Economic development tax incentives study and reports</p> <ul style="list-style-type: none"> • Annual report - Renaissance zone progress and cities with a renaissance zone included in a tax increment financing district pursuant to Sections 40-63-03(1) and 40-63-03(2) • Annual report - Summary of the sales tax exemption for raw materials, single-use product contact systems, and reagents used for biologic manufacturing pursuant to Section 57-39.2-04.19 • Comments - Comments regarding the economic development tax incentives selected for study • Final recommendations - Additional information and final committee recommendations <p>Property tax reform and relief study and reports</p> <ul style="list-style-type: none"> • Final recommendations - Additional information and final committee recommendations <p>Stripper well exemption study</p> <ul style="list-style-type: none"> • Final recommendations - Additional information and final committee recommendations <p>Other items</p> <ul style="list-style-type: none"> • N/A 	

NOTE: The major topics and potential future meeting dates for the tentative interim schedule listed above are preliminary and subject to change. If needed and upon approval from the Chairman of the Legislative Management, the committee may consider a sixth meeting, potentially in early August 2026.