North Dakota Legislative Council
Prepared for Senator Bekkedahl
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August 2026

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 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(2) and 40-63-03(10)	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
Economic development tax incentives study and reports	
• Presentations and comments - Sales and use tax exemption for materials used to construct a fertilizer or chemical processing facility	Completed
• Presentations and comments - Sales and use tax exemption for raw materials, single-use product contact systems, and reagents used for biologic manufacturing	Completed
• 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	Completed
Property tax reform and relief study and reports	
• 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	Ongoing
• 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	Completed
• Tax exempt real property - Committee discussion to identify exemptions	Completed
Stripper well exemption study	
• Background memorandum - Study of stripper well oil extraction tax exemption	Completed
Other items	
• N/A	

Meeting 3 - March 17, 2026

Studies and Assignments	Status
Economic development tax incentives study and reports	
• Presentations and comments - Renaissance zone credits and exemptions	Completed
• Presentations and comments - Development or renewal area incentives	Completed
Property tax reform and relief study and reports	
• Primary residence property classification - Tax Department information on the number of applications received for tax year 2026	Ongoing
• Tax exempt real property - Tax Department analysis of tax-exempt real property	Completed
• Primary residence credit - Issues related to the primary residence credit raised by members of the real estate industry	Completed
• Property tax levy limitation - County, city, school district, and township approaches to the property tax levy limitation	Ongoing
Stripper well exemption study	
• Other states - Tax Department information on stripper well taxation structure in other states	Completed
• Stripper well statistics - Department of Mineral Resources information on the number of stripper wells and oil production from stripper wells	Completed
• Industry comments - Comments regarding industry perspective on the stripper well oil extraction tax exemption	Ongoing
Other items	
• N/A	

Meeting 4 - June 23, 2026

Studies and Assignments	Status
Property tax reform and relief study and reports	
• Biennial report - Property tax information in the 2023-25 Biennial Report	Completed
• Primary residence certification review process - Tax Department information on the process to verify eligibility and any instances of fraud or concerns related to fraud	Completed
• Annual report - Statewide property tax increase report pursuant to Section 57-20-04	Completed
• Statistical report - 2025 Property Tax Statistical Report	Completed
• Levy limitation report - Summary report outlining findings and analysis of information submitted by local taxing districts related to the levy limit under Section 57-15-01.2	Ongoing

Studies and Assignments	Status
• Integrated Formula Gap Funding Program - Department of Public Instruction information on program utilization	Completed
• Comments and discussion - Comments by interested persons and committee discussion	Ongoing
Stripper well exemption study	
• Stripper well analysis - Analysis of the estimated fiscal impact of the stripper well oil extraction tax exemption and alternative tax policies	Completed
• Stripper well statistics - Energy and Environmental Research Center information on oil well life cycles and oil production related to the stripper well oil extraction tax exemption	Completed
• Industry comments - Comments regarding industry perspective on the stripper well oil extraction tax exemption	Ongoing
Other items	
• N/A	

Meeting 5 - August 26, 2026

Studies and Assignments	Status
Economic development tax incentives study and reports	
• Annual report - Renaissance zone progress and cities with a renaissance zone included in a tax increment financing district pursuant to Sections 40-63-03(2) and 40-63-03(10)	
• 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	
• Presentations and comments - Angel investor tax credit	
• Presentations and comments - Sales and use tax exemption for enterprise information technology equipment and computer software used in a qualified data center	
Property tax reform and relief study and reports	
• Property tax statements - Property Tax Statement Subcommittee updates and final recommendations	
• Political subdivision compliance - Presentations and comments regarding political subdivision compliance with property tax levy limitations	
Other items	
• N/A	

Meeting 6 - September 29, 2026

Studies and Assignments	Status
Economic development tax incentives study and reports	
• Comments - Comments regarding the economic development tax incentives selected for study	
• Final recommendations - Additional information and final committee recommendations	
Property tax reform and relief study and reports	
• Primary residence credit - Tax Department data and analysis of the primary residence credit	
• Comments - Comments regarding the property tax reform and relief study	
• Final recommendations - Additional information and final committee recommendations	
Stripper well exemption study	
• Comments - Comments regarding the stripper well exemption study	
• Final recommendations - Additional information and final committee recommendations	
Other items	
• N/A	

NOTE: The major topics and potential future meeting dates for the tentative interim schedule listed above are preliminary and subject to change. The Chairman of the Legislative Management has approved a sixth meeting for the committee.