



TAX RELIEF ADVISORY COMMITTEE

Friday, August 25, 2023
Roughrider Room, State Capitol
Bismarck, North Dakota

- 10:30 a.m. Call to order
Roll call
Comments by the Chairman
- Presentation by the Legislative Council staff of the [Supplementary Rules of Operation and Procedure of the North Dakota Legislative Management](#)
- PROPERTY AND INCOME TAX RELIEF STUDY**
- 10:40 a.m. Presentation by the Legislative Council staff of a [background memorandum](#) on the committee's study of property tax relief
- 11:00 a.m. Presentation by the Legislative Council staff of a [background memorandum](#) on the committee's study of income tax relief
- 11:20 a.m. [Presentation](#) by a representative of the Tax Department regarding historical individual and corporate income tax relief provided by the Legislative Assembly, including the estimated and actual fiscal impact of the tax relief
- 11:45 a.m. [Presentation](#) by a representative of the Tax Department regarding historical property tax relief provided by the Legislative Assembly, including the estimated and actual fiscal impact of the tax relief
- 12:10 p.m. Comments by interested persons
- 12:20 p.m. Committee discussion and directives
- 12:30 p.m. Recess
- 1:30 p.m. [Presentation](#) by a representative of the Tax Department regarding analysis of the tax relief provided by the 68th Legislative Assembly in House Bill No. 1158 (2023), including the estimated fiscal impact for each method of tax relief and the estimated impact of the income tax rate changes on passthrough income related to income reported on K-1 forms and royalty income reported on 1099-MISC forms
- 1:50 p.m. [Presentation](#) by a representative of the Tax Department regarding an update on the status of information technology changes and advertising efforts for the primary residence credit in House Bill No. 1158
- 2:10 p.m. Presentation by a representative of the North Dakota Association of Counties regarding the primary residence credit in House Bill No. 1158 and preparations to implement the credit
- 2:30 p.m. Comments by interested persons
- 2:40 p.m. Committee discussion and directives
- 3:00 p.m. [Presentation](#) by Mr. Matthew Peyerl, Associate Director and Auditor, Tax Administration Department, Tax Department, regarding taxation of passthrough entities.
- 3:20 p.m. Comments by interested persons

3:40 p.m. Committee discussion and directives
4:00 p.m. Adjourn

A livestream of the meeting will be available to the public at: <https://video.ndlegis.gov>.

Committee Members

Senators: Jordan L. Kannianen (Chairman), Dale Patten, Dean Rummel
Representatives: Glenn Bosch, Jared Hagert, Craig Headland

Staff Contact: Megan J. Gordon, Counsel