



TAXATION COMMITTEE

Wednesday, December 15, 2021
Room 327B, State Capitol
Bismarck, North Dakota

9:00 a.m. Call to order
Roll call
Consideration of the [minutes of the September 21, 2021, meeting](#)

MOTOR VEHICLE EXCISE TAX CREDIT STUDY

9:05 a.m. [Presentation](#) by a representative of the Tax Department regarding the history of motor vehicle excise tax and the application of a trade-in credit for retail motor vehicle sales

9:15 a.m. Comments by interested persons

9:25 a.m. Committee discussion

ECONOMIC DEVELOPMENT TAX INCENTIVES STUDY

9:35 a.m. Presentation by the Legislative Council staff of a [background memorandum](#) on the manufacturing and recycling equipment sales tax exemption

9:40 a.m. Comments by interested persons

9:50 a.m. Presentation by the Legislative Council staff of a [background memorandum](#) on the manufacturing automation equipment credit

9:55 a.m. Comments by interested persons

10:05 a.m. Presentation by the Legislative Council staff of a [background memorandum](#) on the soybean or canola crushing facility construction or retrofit credit

10:10 a.m. Comments by interested persons

10:20 a.m. Break

10:30 a.m. Presentation by the Legislative Council staff of a [background memorandum](#) on the agricultural commodity processing facility investment credit

10:35 a.m. Comments by interested persons

10:45 a.m. Presentation by the Legislative Council staff of a [background memorandum](#) on the research expense credit

10:50 a.m. Comments by interested persons

11:00 a.m. Presentation by the Legislative Council staff of a [background memorandum](#) on the seed capital investment credit

11:05 a.m. Comments by interested persons

11:15 a.m. Presentation by the Legislative Council staff of a [background memorandum](#) on the new or expanding business exemption

11:20 a.m. Comments by interested persons

11:30 a.m. Presentation by the Legislative Council staff of a [background memorandum](#) on the new jobs credit from income tax withholding

- 11:35 a.m. Comments by interested persons
- 11:45 a.m. [Presentation](#) by a representative of the Tax Department of [fiscal information](#) pertaining to the economic development tax incentives selected for study
- 11:55 a.m. Committee discussion and directives
- 12:00 noon Adjourn

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

Committee Members

Senators: Dale Patten (Chairman), Scott Meyer, Merrill Piepkorn, Mark F. Weber

Representatives: Dick Anderson, Jason Dockter, Patrick Hatlestad, Craig Headland, Tom Kading, Jim Kasper, Ben Koppelman, Vicky Steiner, Wayne A. Trottier

Staff Contact: Emily Thompson, Legal Division Director
Megan J. Gordon, Counsel