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## TAX RELIEF ADVISORY COMMITTEE

Wednesday, February 7, 2024  
Harvest Room, State Capitol  
Bismarck, North Dakota

- 9:00 a.m. Call to order  
Roll call  
Consideration of the [minutes of the August 25, 2023, meeting](#)
- 9:05 a.m. Comments by the Chairman
- 9:20 a.m. [Presentation](#) by a representative of the Tax Department regarding updated information related to the estimated impact of the income tax rate changes in House Bill No.1158 (2023) on passthrough income related to income reported on K-1 forms and royalty income reported on 1099-MISC forms
- 9:30 a.m. [Presentation](#) from a representative of the Tax Department regarding information related to individual income tax credits and deductions, including, for each credit and deduction, a summary description, the dollar amount claimed, and the number of claimants
- 10:00 a.m. Comments by interested persons
- 10:10 a.m. Committee discussion and directives
- 10:20 a.m. [Presentation](#) by a representative of the Tax Department regarding the homestead tax credit, disabled veterans' credit, and renter's refund including:
- An overview of the qualification criteria and application process for each incentive
  - Analysis of potential ways to simplify the application process for the incentives
  - Information regarding the demographics of individuals applying for the incentives
  - Analysis of long-term revenue impacts of the homestead credit
- 10:50 a.m. [Presentation](#) by a representative of the Tax Department regarding the status of information technology changes and advertising efforts for the primary residence credit in House Bill No. 1158
- 11:10 a.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
- 11:30 a.m. [Presentation](#) by a representative of the North Dakota Association of Counties and a county representative regarding county tax software vendors, including the potential costs associated with changing vendors and the process for selecting tax software vendors
- 11:50 a.m. Comments by interested persons
- 12:05 p.m. Committee discussion and directives
- 12:30 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