



TAX RELIEF ADVISORY COMMITTEE

Tuesday, March 26, 2024
Roughrider Room, State Capitol
Bismarck, North Dakota

10:00 a.m. Call to order
Roll call
Consideration of the [minutes of the February 7, 2024, meeting](#)

10:05 a.m. [Presentation](#) by Mr. Allen H. Knudson, Legislative Budget Analyst and Auditor, of information regarding the state budget

INCOME TAX RELIEF

10:35 a.m. [Presentation](#) by a representative of the Tax Department of data relating to individual income tax returns and income tax deductions and credits

10:50 a.m. [Presentation](#) by a representative of the Tax Department regarding the estimated fiscal impact of removing the marriage penalty

11:05 a.m. [Presentation](#) by a representative of the Tax Department regarding the estimated fiscal impact of options to implement a flat individual income tax rate and options to adjust the individual income tax structure

11:20 a.m. Comments by interested persons related to income tax relief

11:30 a.m. Committee discussion and directives

PROPERTY TAX RELIEF

11:45 a.m. [Presentation](#) by a representative of the Tax Department regarding homestead tax credit program participation

12:00 noon Presentation by a representative of the Tax Department regarding proposed clarifying legislation for application of the homestead tax credit and primary residence credit to mobile home taxes

12:15 p.m. [Presentation](#) by a representative of the Tax Department of a status update from the property tax statement working group

12:30 p.m. Recess

1:30 p.m. Presentation by the Legislative Council staff of a [memorandum](#) listing property tax exemptions and the date each exemption was enacted

1:35 p.m. [Presentation](#) by Ms. Linda Svihovec, Research Analyst, North Dakota Association of Counties, regarding an overview of calculating property tax

2:10 p.m. [Presentation](#) by a representative of the Tax Department regarding the status of implementing the primary residence credit, including information technology changes and advertising efforts for the primary residence credit

2:25 p.m. [Presentation](#) by a representative of the Tax Department regarding the estimated fiscal impact of options to increase the primary residence credit amount

2:40 p.m. Comments from interested persons related to property tax relief

2:50 p.m. Committee discussions and directives
3:15 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