

TAXATION COMMITTEE

(22 members)

- 1324 § 34 Study the feasibility and desirability of providing a homestead credit for all North Dakota residential property owners and occupants
- 2051 § 2 Study mineral production impact and taxation issues, including development of relatively new industries for extraction and production of minerals such as uranium, potash, and other minerals not previously produced on a significant economic scale and impact, infrastructure maintenance, employment issues, tax structures in North Dakota and other states, and water demands relating to mineral production
- Receive report from the Tax Commissioner within 120 days after the end of each fiscal year from compiled reports from counties receiving allocations of oil and gas gross production tax revenues describing funds received, expended, and unexpended (NDCC § 57-51-15)
- Study the feasibility and desirability of property tax reform and providing property tax relief to taxpayers of the state, with the goal of reduction of each taxpayer's annual property tax bill to an amount that is not more than 1.5 percent of the true and full value of property, and including examination of the proper measure of education funding from local taxation and state resources and the variability of funding resources among taxing districts and examination of improved collection and reporting of property tax information to identify residency of property owners with minimized administrative difficulty (2007 S. L., ch. 520, § 13)
- Receive report from the Tax Commissioner during the 2013-14 interim regarding the findings and recommendations of the commissioner's cost-benefit analysis during the 2009-11 and 2011-13 bienniums of the coal severance tax exemption for coal used in certain plants (2009 S.L., ch. 562, § 5)

Chairman: Senator Dwight Cook
Vice Chairman: Representative Craig Headland
Legislative Council Staff: John Walstad

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