

State Board of Equalization  
April 7, 2022

The State Board of Equalization met in the Peace Garden Room of the North Dakota State Capital and virtually through Microsoft TEAMS, Thursday, April 7, 2022

The following members were present:

Lieutenant Governor Brent Sanford, Chairperson  
Thomas Beadle, State Treasurer  
Doug Goehring, Commissioner of Agriculture  
Brian Kroshus, Commissioner of Tax

The following member was absent:

Josh Gallion, State Auditor

Lieutenant Governor Sanford called the meeting to order at 10:36 a.m.

It was moved by Treasure Beadle and seconded Commissioner Goehring to approve the minutes of the December 2, 2021, meeting. Upon roll call vote, all participating members voted “aye.” Motion carried.

The Lieutenant Governor Sanford introduced the second item of business was the review of application for tax exemption, submitted by North Dakota Soybean Processors, LLC, for a new business project. Commissioner Kroshus provided information about the business plan, employment, and projections. Commissioner Goehring moved for approval for a five-year, one-hundred percent income tax exemption. The motion was seconded by Treasure Beadle. No discussion. Upon role call, all voting members vote “aye”. Motion carried.

Commissioner Kroshus continued to the third item of business. A review of the application for tax exemption submitted by Sapiyen, LLC, for a new business project. Commissioner Kroshus provided information about the business plan, employment, and projections. Commissioner Goehring moved the motion for a five-year, one-hundred percent income tax exemption. Motion was seconded by Treasure Beadle.

Lieutenant Governor Sanford opened discussion. Treasurer Beadle asked for clarification if the exemption should qualify as a new business or if it should qualify as an expansion of a business project since the business is already established. Sapiyen, LLC, company representative Darren Jacoby, explained since the business acquisition in October 2021, this line of manufacturing is new to the business which is why they submitted the application as a new business vs an expanding business project. Commissioner Goehring asked if it is critical how the business is stated on the application for the Office of the State Tax Commissioner. Clarification

from Doug Coyle, Corporate Income Tax Supervisor for Office of State Tax Commissioner, stated this application should be categorized as a new business since the line of manufacturing is a new business venture for Sapiyen, LLC. Lieutenant Governor Sanford asked what the primary sector requirements would be. Doug Coyle stated they need to provide wealth to the state of North Dakota through additional sales, revenue, and employment. Discussion ceased. Upon role call, all voting members vote “aye”. Motion carried.

Lieutenant Governor Sanford adjourned the meeting at 10:49 a.m.