

HOUSE CONCURRENT RESOLUTION NO. 3061

Introduced by

Representative Boucher

1 A concurrent resolution directing the Legislative Council to study taxes imposed by state and
2 local governments and the tax structure and balance among the various tax systems in North
3 Dakota to provide a more equitable distribution of tax burdens.

4 **WHEREAS**, citizens have expressed concerns about the equitable distribution of the
5 cost of government services and the proper balance among various tax types in North Dakota,
6 including property taxes, corporate and individual income taxes, and sales taxes; and

7 **WHEREAS**, legislative responsibility for overseeing the state and local tax system
8 requires thorough study of taxes imposed under authority of state law; and

9 **WHEREAS**, it is incumbent upon the Legislative Assembly to seek efficient and effective
10 ways to equitably distribute the tax burden;

11 **NOW, THEREFORE, BE IT RESOLVED BY THE HOUSE OF REPRESENTATIVES**
12 **OF NORTH DAKOTA, THE SENATE CONCURRING THEREIN:**

13 That the Legislative Council study taxes imposed by state and local governments and
14 the tax structure and balance among the various tax systems in North Dakota to provide a more
15 equitable distribution of tax burdens; and

16 **BE IT FURTHER RESOLVED**, that the Legislative Council report its findings and
17 recommendations, together with any legislation required to implement the recommendations, to
18 the Fifty-seventh Legislative Assembly.