

**HOUSE CONCURRENT RESOLUTION NO. 3060**

Introduced by

Representatives Boucher, Froelich, Schmidt, Winrich

1 A concurrent resolution directing the Legislative Council to study the feasibility and desirability  
2 of enhanced funding under the state aid distribution fund to provide property tax relief and to  
3 equalize funding for political subdivisions that do not impose home rule sales taxes.

4 **WHEREAS**, many cities impose home rule sales taxes and derive substantial revenues  
5 from those taxes to offset property tax needs; and

6 **WHEREAS**, the property tax burden on property owners and renters has been  
7 expanding at what many citizens believe is an excessive rate; and

8 **WHEREAS**, it may be feasible to enhance allocations from the state aid distribution fund  
9 to provide property tax relief and to target additional funding to political subdivisions that do not  
10 impose home rule sales taxes in order, to equalize revenue distribution and to offset the  
11 concentration of tax resources which results from home rule sales taxes that are paid by all  
12 North Dakotans;

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

15 That the Legislative Council study the feasibility and desirability of enhanced funding  
16 under the state aid distribution fund to provide property tax relief and to equalize funding for  
17 political subdivisions that do not impose home rule sales taxes; and

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