

Introduced by

Senators Cook, Freborg, G. Lee, Urlacher

Representatives Haas, Herbel

(Approved by the Delayed Bills Committee)

1 A concurrent resolution directing the Legislative Council to study state and local taxes and
2 other funding sources that may be used to more equitably spread the responsibility for funding
3 elementary and secondary education, reduce reliance on property taxes, and enhance equity
4 and adequacy of funding for elementary and secondary education.

5 **WHEREAS**, continued concerns expressed by citizens about the current level of
6 reliance on property taxes indicate that many citizens believe that existing tax and funding
7 policy for elementary and secondary education is unfair to property owners and to students in
8 property poor districts; and

9 **WHEREAS**, it is critical to all state citizens that adequate funding for elementary and
10 secondary education be equitably allocated among tax types and taxpayers to provide stable
11 and reliable funding to provide each student a comparable educational opportunity and allocate
12 to each taxpayer an appropriate share of the cost of providing students a quality education; and

13 **WHEREAS**, rates and bases of taxes imposed by the state and political subdivisions
14 must be thoroughly examined to determine whether they adequately and appropriately allocate
15 tax burdens among taxpayers; and

16 **WHEREAS**, school funding equity and adequacy issues continue to be among the most
17 difficult for the Legislative Assembly to resolve and have been the subject of court challenges;
18 and

19 **WHEREAS**, the citizens of the state look to the Legislative Assembly to provide an
20 adequate and equitable resolution of fair taxation and school funding equity and adequacy
21 issues; and

22 **WHEREAS**, the complexity and interrelationship of equitable tax and funding policy for
23 elementary and secondary education demands thorough study to develop proposals and
24 background information as a starting point for consideration by the Legislative Assembly;

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

3 That the Legislative Council study state and local taxes and other funding sources that
4 may be used to more equitably spread the responsibility for funding elementary and secondary
5 education, reduce reliance on property tax revenue and ensure the property tax relief is
6 permanent, and enhance equity and adequacy of funding for elementary and secondary
7 education; and

8 **BE IT FURTHER RESOLVED**, that the interim committee to which the Legislative
9 Council assigns this study may adopt and forward to the Legislative Council proposed
10 legislation without committee recommendation; and

11 **BE IT FURTHER RESOLVED**, that the Legislative Council report its findings and
12 recommendations, together with any legislation required to implement the recommendations, to
13 the Sixtieth Legislative Assembly.