

**Sixty-first Legislative Assembly of North Dakota  
In Regular Session Commencing Tuesday, January 6, 2009**

SENATE CONCURRENT RESOLUTION NO. 4022  
(Senators Krauter, Seymour)  
(Representatives Amerman, Ekstrom, Wolf)

A concurrent resolution urging Congress and the President of the United States to enact federal legislation to repeal perverse federal tax subsidies to United States companies that move manufacturing operations and American jobs offshore.

**WHEREAS**, the United States has lost millions of manufacturing jobs over the past eight years;  
and

**WHEREAS**, federal tax laws actually grant a United States company that closes down a United States manufacturing plant, fires its American workers, and moves those jobs to countries like China a large tax break; and

**WHEREAS**, the Internal Revenue Code allows these firms to defer paying any United States income taxes on the earnings from those now foreign-manufactured products until those profits are returned, if ever, to this country; and

**WHEREAS**, this wrong-headed deferral tax break rewards United States firms that move their production overseas and then turn around and import those products back to the United States for sale;  
and

**WHEREAS**, this deferral tax break puts companies on American main streets at a competitive disadvantage and has contributed to the loss of millions of good-paying American manufacturing jobs;  
and

**WHEREAS**, repealing this jobs export tax subsidy will not hinder the ability of United States firms to compete against foreign competitors in foreign markets; and

**WHEREAS**, nonpartisan tax policy experts have estimated that this tax subsidy will waste \$15.5 billion of tax revenues paid by hard-working taxpayers over the next 10 years;

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

That the Sixty-first Legislative Assembly urges the Congress of the United States and the President to enact federal legislation to repeal perverse federal tax subsidies to United States companies that move manufacturing operations and American jobs offshore; and

**BE IT FURTHER RESOLVED**, that the Secretary of State forward copies of this resolution to the President of the United States and each member of the North Dakota Congressional Delegation.

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President of the Senate

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Speaker of the House

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Secretary of the Senate

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Chief Clerk of the House

Filed in this office this \_\_\_\_\_ day of \_\_\_\_\_, 2009,  
at \_\_\_\_\_ o'clock \_\_\_\_\_ M.

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Secretary of State