

Sixty-seventh  
Legislative Assembly  
of North Dakota

**ENGROSSED SENATE CONCURRENT  
RESOLUTION NO. 4014**

Introduced by

Senator Wobbema

Representatives Christensen, Ertelt, Kiefert

1 A concurrent resolution directing the Legislative Management to consider studying the feasibility  
2 and desirability of using an income tax surtax to fund a school district bond issuance.

3 **WHEREAS**, school districts may seek approval of the qualified electors in the school district  
4 to issue bonds and, if approved by the electors, may expend bond proceeds for school  
5 purposes and levy property tax for the payment of principal and interest on bonds; and

6 **WHEREAS**, the property tax burden born by owners of commercial property, agricultural  
7 property, or other property in addition to their personal residence generally is not proportionate  
8 to their voting rights as compared to the voting rights of individuals renting property or  
9 individuals who own only a single personal residence; and

10 **WHEREAS**, the use of an income tax surtax to fund a school district bond issuance  
11 approved by the voters might provide a more equitable distribution of the burden of funding  
12 school district projects;

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

15 That the Legislative Management consider studying the feasibility and desirability of using  
16 an income tax surtax to fund a school district bond issuance; and

17 **BE IT FURTHER RESOLVED**, that the Legislative Management report its findings and  
18 recommendations, together with any legislation required to implement the recommendations, to  
19 the Sixty-eighth Legislative Assembly.