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Fifty-ninth  
Legislative Assembly  
of North Dakota

FIRST DRAFT:  
Prepared by the Legislative Council staff for the  
Economic Development Committee  
August 2004

Introduced by

1 A BILL for an Act to provide for a study of corporate taxes and tax incentives to stimulate the  
2 business climate and for a report to the legislative council.

3 **BE IT ENACTED BY THE LEGISLATIVE ASSEMBLY OF NORTH DAKOTA:**

4 **SECTION 1. TAX STUDY - REPORT TO LEGISLATIVE COUNCIL.** During the  
5 2005-06 interim, the tax commissioner shall conduct a study of the corporate taxing system and  
6 tax incentives to stimulate business. The study must include consideration of gaps in tax  
7 incentives, include consideration of successful actions taken by other states to improve their tax  
8 environment for doing business, and focus on approaches that are specifically tailored to the  
9 state's unique circumstances. The tax commissioner may contract with a third party to conduct  
10 the study. Before July 1, 2006, the tax commissioner shall report to the legislative council the  
11 outcome of the study and identify proposed legislative changes necessary to implement any  
12 recommendations to stimulate the state's business climate.