

**Fifty-seventh Legislative Assembly of North Dakota  
In Regular Session Commencing Tuesday, January 9, 2001**

HOUSE CONCURRENT RESOLUTION NO. 3060  
(Representatives Lloyd, Carlson)

A concurrent resolution directing the Legislative Council to study the feasibility and desirability of providing school district property tax relief and replacement of revenues through state funding.

**WHEREAS**, the Fifty-seventh Legislative Assembly has considered legislation to reduce school district property taxes and increase state sales and income taxes to generate replacement revenue for this property tax relief; and

**WHEREAS**, it appears that the property tax burden has increased substantially in recent years and places an undue burden for school funding on property owners and increased fairness might be provided by shifting a significant part of school funding from property taxes to state revenue sources; and

**WHEREAS**, issues have been identified in consideration of school district property tax relief legislation which will require detailed analysis; and

**WHEREAS**, consideration of a change in tax policy of the magnitude required to shift a significant portion of the property tax burden to state funding sources requires a thorough understanding of all consequences of such a change;

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

That the Legislative Council study the feasibility and desirability of providing school district property tax relief and replacement of revenues through state funding; and

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

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Speaker of the House

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President of the Senate

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Chief Clerk of the House

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Secretary of the Senate

Filed in this office this \_\_\_\_\_ day of \_\_\_\_\_, 2001,  
at \_\_\_\_\_ o'clock \_\_\_\_\_ M.

\_\_\_\_\_  
Secretary of State