

Fifty-seventh
Legislative Assembly
of North Dakota

SENATE CONCURRENT RESOLUTION NO. 4031

Introduced by

Senators Tollefson, G. Nelson, Schobinger

Representatives Belter, Timm

1 A concurrent resolution directing the Legislative Council to study the state corporate income tax
2 laws.

3 **WHEREAS**, corporate income tax imposition by a state is a significant part of the
4 business climate of the state; and

5 **WHEREAS**, North Dakota imposes a corporate income tax that is a burden on
6 business, which discourages businesses from locating in this state; and

7 **WHEREAS**, consideration should be given to the feasibility and desirability of
8 eliminating the corporate income tax, eliminating the deduction for federal corporate income
9 taxes paid, or making other changes that will provide a corporate income tax rate that would
10 enhance the attractiveness of the business climate of this state;

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

13 That the Legislative Council study the state corporate income tax laws; and

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