

Fifty-seventh
Legislative Assembly
of North Dakota

HOUSE CONCURRENT RESOLUTION NO. 3060

Introduced by

Representatives Lloyd, Carlson

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

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

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

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

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

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

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

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