

Fifty-seventh  
Legislative Assembly  
of North Dakota

**SENATE CONCURRENT RESOLUTION NO. 4029**

Introduced by

Senators Kelsh, Every, Tomac

Representative Gulleason

1 A concurrent resolution urging Congress to eliminate the marriage penalty.

2 **WHEREAS**, marriage is recognized throughout the nation as a valuable and important  
3 social institution; and

4 **WHEREAS**, families today struggle with the high costs of raising children; and

5 **WHEREAS**, our current tax code imposes a tax penalty on married couples, often  
6 referred to as a marriage penalty; and

7 **WHEREAS**, the current marriage penalty in some cases encourages married couples to  
8 divorce to avoid taxes; and

9 **WHEREAS**, the current marriage penalty in some cases discourages single persons  
10 from becoming married; and

11 **WHEREAS**, Congressman Earl Pomeroy has proposed federal legislation by  
12 introducing HR 5171 in the 106th Congress, second session, to address the marriage tax  
13 penalty;

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

16 That the Fifty-seventh Legislative Assembly urges the Congress of the United States to  
17 support and pass Congressman Pomeroy's proposed legislation to eliminate the marriage tax  
18 penalty so that families will not be punished under the tax code, those who chose to become  
19 married will not be encouraged to dissolve their marriage to avoid federal taxes, and those who  
20 are contemplating marriage will not resolve to remain unmarried because of the marriage tax  
21 penalty; and

22 **BE IT FURTHER RESOLVED**, that the Secretary of State forward copies of this  
23 resolution to the United States Senate and House of Representatives minority and majority  
24 leaders and to each member of the North Dakota Congressional Delegation.