

Fifty-seventh  
Legislative Assembly  
of North Dakota

ENGROSSED 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**, President Bill Clinton vetoed the Marriage Tax Relief Reconciliation Act of  
12 2000 which sought to address the marriage tax penalty; and

13 **WHEREAS**, Congressman Earl Pomeroy voted to sustain President Clinton's veto of  
14 the Marriage Tax Relief Reconciliation Act of 2000; and

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

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

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

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