

**HOUSE CONCURRENT RESOLUTION NO. 3073**

Introduced by

Representatives Glassheim, Aarsvold, DeKrey, Keiser, Severson

1 A concurrent resolution directing the Legislative Council to study the effectiveness and  
2 appropriateness of tax preferences provided by state law and discretionary action of political  
3 subdivisions.

4 **WHEREAS**, tax preferences in the form of exemptions, deductions, reductions, credits,  
5 and other forms of preferential treatment are provided by numerous provisions of state laws;  
6 and

7 **WHEREAS**, no agency of state government is specifically charged with responsibility for  
8 monitoring the appropriateness and effectiveness of tax credits in producing the results  
9 intended by the Legislative Assembly; and

10 **WHEREAS**, the state of North Dakota and North Dakota political subdivisions have a  
11 substantial stake in assuring the effectiveness and appropriateness of tax preferences because  
12 of the substantial loss of tax revenues associated with tax preferences; and

13 **WHEREAS**, the expressed intent of the Legislative Assembly in creating many tax  
14 preferences is that incentives will lead to increased economic activity which in turn will lead to  
15 increased tax collections to offset the effect of the tax preference and it is the responsibility of  
16 the Legislative Assembly to ensure that its intent in this regard is being realized;

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

19 That the Legislative Council study the effectiveness and appropriateness of tax  
20 preferences provided by state law and discretionary action of political subdivisions; and

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