

**Fifty-eighth Legislative Assembly of North Dakota
In Regular Session Commencing Tuesday, January 7, 2003**

**HOUSE CONCURRENT RESOLUTION NO. 3043
(Representatives Carlson, Belter, Timm)**

A concurrent resolution urging Congress to eliminate the estate tax.

WHEREAS, under tax relief legislation passed in 2001, the estate tax was temporarily phased out, not permanently eliminated; and

WHEREAS, women and minorities are very often owners of small and medium-sized businesses, and the estate tax prevents their children from reaping the rewards of a lifetime of trying to make a better life; and

WHEREAS, farmers and other small business owners will face losing their farms and businesses if the federal government resumes the heavy taxation of citizens at death; and

WHEREAS, employees suffer when they lose their jobs when small and medium-sized businesses are liquidated to pay estate taxes and because high capital costs depress the number of new businesses that could offer them a job; and

WHEREAS, if the estate tax had been repealed in 1996, over the next nine years it has been estimated the United States economy would have averaged as much as \$11 billion per year in extra output, and an average of 145,000 additional new jobs would have been created; and

WHEREAS, the persistent uncertainty created by the estate tax sunset provision prevents families and small businesses from taking advantage of the temporary repeal; and

WHEREAS, having repeatedly passed both the United States House of Representatives and the United States Senate, elimination of the estate tax has wide bipartisan support;

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

That the North Dakota Legislative Assembly urges the Congress of the United States to eliminate the estate tax; and

BE IT FURTHER RESOLVED, that the Secretary of State forward copies of this resolution to the chairman of the United States House of Representatives Ways and Means Committee, the chairman of the United States Senate Finance Committee, and to each member of the North Dakota Congressional Delegation.

Speaker of the House

President of the Senate

Chief Clerk of the House

Secretary of the Senate

Filed in this office this _____ day of _____, 2003,
at _____ o'clock _____ M.

Secretary of State