

**Sixtieth Legislative Assembly of North Dakota  
In Regular Session Commencing Wednesday, January 3, 2007**

HOUSE CONCURRENT RESOLUTION NO. 3036  
(Representatives S. Kelsh, Gulleason, Owens)  
(Senators Anderson, Mathern)

A concurrent resolution urging Congress and the President of the United States to enact federal legislation to deny unintended tax benefits to foreign subsidiaries of United States companies which are set up in tax haven countries.

**WHEREAS**, many profitable multinational businesses are using offshore tax havens to avoid paying their fair share of United States taxes; and

**WHEREAS**, an investigation by a former economist for the Joint Committee on Taxation revealed that United States multinational companies had moved hundreds of billions of dollars of profits to tax havens for years 1999 through 2002, the most recent years for which Internal Revenue Service data was available; and

**WHEREAS**, recent evidence suggests that the tax haven problem is getting worse and may be draining the United States Treasury of tens of billions of dollars every year; and

**WHEREAS**, Senators Byron Dorgan and Carl Levin introduced federal legislation in the 109th Congress to put an end to this tax avoidance scheme adopted by many United States companies that shift their United States earned profits to offshore tax haven subsidiaries; and

**WHEREAS**, enactment of this legislation would save the United States Treasury, and therefore American taxpayers, an estimated \$15 billion over the next 10 years;

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

That the Sixtieth Legislative Assembly urges Senators Byron Dorgan and Carl Levin to reintroduce and work to enact federal legislation in the 110th Congress which would deny unintended tax benefits to foreign subsidiaries of United States companies that are set up in tax haven countries and urges the President of the United States to support this legislative effort, abandon the current ineffective methods for combatting offshore tax haven abuses, and adopt new enforcement tools and tax policies to ensure multinational companies operating in this country pay the United States taxes they rightfully owe; and

**BE IT FURTHER RESOLVED**, that the Secretary of State forward copies of this resolution to Senators Byron Dorgan and Carl Levin, the President of the United States, and the other members of the North Dakota Congressional Delegation.

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Speaker of the House

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President of the Senate

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Chief Clerk of the House

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Secretary of the Senate

Filed in this office this \_\_\_\_\_ day of \_\_\_\_\_, 2007,  
at \_\_\_\_\_ o'clock \_\_\_\_\_ M.

\_\_\_\_\_  
Secretary of State