

Sixtieth  
Legislative Assembly  
of North Dakota

## HOUSE CONCURRENT RESOLUTION NO. 3057

Introduced by

Representatives Wrangham, Ruby

Senator Cook

1 A concurrent resolution directing the Legislative Council to study the corporate and individual  
2 income tax laws to determine the feasibility and desirability of providing income tax benefits for  
3 employers to encourage expansion of employment opportunities in the state.

4 **WHEREAS**, corporate employers and employers doing business as individuals,  
5 partnerships, or other business entities provide employment for thousands of North Dakotans  
6 and are the backbone of the state economy's retail, service, construction, manufacturing,  
7 transportation, and energy sectors; and

8 **WHEREAS**, whether income tax benefits for employers could effectively and efficiently  
9 encourage expanded employment opportunities and improved wages for employees should be  
10 considered; and

11 **WHEREAS**, appropriately structured tax benefits might be implemented with a positive  
12 fiscal impact on state tax revenues because of offsetting benefits of expanded employment and  
13 improved wages;

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

16 That the Legislative Council study the corporate and individual income tax laws to  
17 determine the feasibility and desirability of providing income tax benefits for employers to  
18 encourage expansion of employment opportunities in this state; and

19 **BE IT FURTHER RESOLVED**, that the Legislative Council report its findings and  
20 recommendations, together with any legislation required to implement the recommendations, to  
21 the Sixty-first Legislative Assembly.