

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

HOUSE CONCURRENT RESOLUTION NO. 3057
(Representatives Wrangham, Ruby)
(Senator Cook)

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

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

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

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

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

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

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

Speaker of the House

President of the Senate

Chief Clerk of the House

Secretary of the Senate

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

Secretary of State