

Sixtieth
Legislative Assembly
of North Dakota

SENATE CONCURRENT RESOLUTION NO. 4021

Introduced by

Senators Cook, Oehlke, Tollefson, Urlacher, Wardner

1 A concurrent resolution directing the Legislative Council to study the income tax laws, with
2 emphasis on adjustments necessary to minimize or negate the impact to any taxpayer of
3 establishing a single, uniform income tax return for all individuals.

4 **WHEREAS**, since 1981 North Dakota income tax laws have provided for two
5 independent and inconsistent methods to determine state individual income tax liability; and

6 **WHEREAS**, existence of two inconsistent sets of laws relating to income taxes greatly
7 increases administrative difficulties for the tax department, makes understanding and preparing
8 income tax returns much more complex for taxpayers and tax preparers, and makes analysis of
9 some pending legislation more difficult and unpredictable for the Legislative Assembly; and

10 **WHEREAS**, it appears that more than 97 percent of income tax filers file returns using
11 form ND-1 so it should be possible to eliminate the need for the other income tax filing method
12 by providing small adjustments that would minimize or negate any negative tax impact for the
13 small percentage of taxpayers using the other income tax filing method;

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

16 That the Legislative Council study the income tax laws, with emphasis on adjustments
17 necessary to minimize or negate the impact to any taxpayer of establishing a single, uniform
18 income tax return for all individuals; 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.