

**HOUSE CONCURRENT RESOLUTION NO. 3043**

Introduced by

Representatives Carlson, Belter, Timm

1 A concurrent resolution urging Congress to eliminate the estate tax.

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

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

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

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

12 **WHEREAS**, if the estate tax had been repealed in 1996, over the next nine years it has  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

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

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

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

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

24 **BE IT FURTHER RESOLVED**, that the Secretary of State forward copies of this  
25 resolution to the chairman of the United States House of Representatives Ways and Means

Fifty-eighth  
Legislative Assembly

- 1 Committee, the chairman of the United States Senate Finance Committee, and to each member
- 2 of the North Dakota Congressional Delegation.