53026.0200

Fifty-ninth
Legislative Assembly
of North Dakota

SENATE CONCURRENT RESOLUTION NO. 4004

Introduced by

Senator Schobinger

1 A concurrent resolution to create and enact a new section to article X of the Constitution of

2 North Dakota, relating to prohibition of income taxes.

3 **STATEMENT OF INTENT**

4 This measure prohibits the legislative assembly from imposing income taxes.

5 **BE IT RESOLVED BY THE SENATE OF NORTH DAKOTA, THE HOUSE OF**

6 **REPRESENTATIVES CONCURRING THEREIN:**

7 That the following proposed new section to article X of the Constitution of North Dakota

8 is agreed to and must be submitted to the qualified electors of North Dakota at the general

9 election to be held in 2006, in accordance with section 16 of article IV of the Constitution of

10 North Dakota.

11 **SECTION 1.** A new section to article X of the Constitution of North Dakota is created

12 and enacted as follows:

13 The legislative assembly may not impose taxes on income of individuals, corporations,

14 or other legal entities. This section does not prohibit imposition of sales, use, excise, or gross

15 receipts taxes.

16 **SECTION 2. EFFECTIVE DATE.** This measure is effective for taxable years beginning

17 after December 31, 2006. Any income tax liability, interest, and penalties accrued for a taxable

18 year before the effective date of this measure are subject to administration, enforcement, and

19 collection under provisions of law in effect for the taxable year when the obligation accrued.