

**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

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President of the Senate

\_\_\_\_\_  
Chief Clerk of the House

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Secretary of the Senate

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

\_\_\_\_\_  
Secretary of State