## HB 14 79 - Testimony by Dustin Gawrylow (Lobbyist #266) North Dakota Watchdog Network

North Dakota currently ranks 17th in The Tax Foundation's Business Climate Index.

https://taxfoundation.org/2021-state-business-tax-climate-index/

As personal income tax rates are applied to LLCs, we can also make up ground in that area where we rank 17th (which has improved from the 33rd place we were in back when I started lobbying for taxpayers in 2009).

We support this bill as either its original policy change, or as a study. We certainly hope the interim study will be taken seriously, and urge a do pass.