

*Complaining about a  
problem without proposing a  
solution is called whining.*

*-Teddy Roosevelt*



**Bette B. Grande**  
*President & CEO*

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January 11, 2023

House Bill 1158 - House Finance and Taxation Committee

Chairman Headland and members of the House Finance and Taxation Committee:

My name is Bette Grande and I am CEO of Roughrider Policy Center, thank you for the opportunity to speak to you about HB 1158. Moving to the lowest flat tax in the country is the right move for North Dakota. This tax reform will benefit families and small businesses and will help attract and retain the workforce we need for our growing economy.

I served on this Committee for several sessions and reducing income tax rates was always a priority. Steady progress was made then under Chairman Belter and that has continued under Chairman Headland. HB 1158 is a strong commitment to the people of North Dakota.

Individuals and small business owners will benefit greatly from a simpler, fairer, and flatter tax code. This is a move in the right direction and will reduce the use of income tax credits that too often amount to picking winners and losers. Eliminating state income tax for 60% of us and having a low 1.5% flat tax for the rest will help families struggling with inflation and help our economy. The majority of businesses in North Dakota are pass-through entities and HB 1158 will help small businesses grow and compete.

North Dakota has a lot to offer with our quality of life, jobs, and economic opportunity. Our population continues to grow and as our people thrive it will put our state in the position to eliminate the personal income tax completely.

When I served on this Committee we often heard about the '3-legged stool' but a lot of states - states we compete with for workers and businesses - have eliminated personal income taxes. We have a strong business sector and are blessed with natural resources and the tired old 3-legged stool is holding our state back. It is time to stand on two feet and do what is right for the taxpayers in North Dakota by flattening and streamlining our tax laws.

It is never a bad thing when people keep more of their own money.

For Liberty,

A handwritten signature in cursive script that reads "Bette Grande".

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