

Introduced by

1 A concurrent resolution urging Congress to provide payments in lieu of taxes to local  
2 governments for trust land held by the federal government on behalf of tribal nations.

3 **WHEREAS**, local governments are prohibited from assessing property taxes on trust land  
4 held by the federal government on behalf of tribal nations; and

5 **WHEREAS**, federal law allows tribal governments to convert taxable fee land to tax exempt  
6 trust land; and

7 **WHEREAS**, after land is converted from fee land to trust land, the land is exempt from local  
8 government property taxes; and

9 **WHEREAS**, the reduced tax base resulting from the conversion of fee land to trust land  
10 creates strain on the budgets of local governments; and

11 **WHEREAS**, the federal government makes payments in lieu of taxes for various types of  
12 federal lands, including the types land defined under Title 31, United States Code, Section  
13 6901; and

14 **WHEREAS**, land defined under Title 31, United States Code, Section 6901, as eligible for  
15 payments in lieu of taxes includes land in the National Park System, land in the National  
16 Forests System, and land administered by the Bureau of Land Management; and

17 **WHEREAS**, the federal government does not make payments in lieu of taxes to local  
18 governments for trust land held by the federal government on behalf of tribal nations; and

19 **WHEREAS**, federal payments in lieu of taxes would help to alleviate strain on local  
20 government budgets;

21 **NOW, THEREFORE, BE IT RESOLVED BY THE** **OF NORTH**  
22 **DAKOTA, THE** **CONCURRING THEREIN:**

23 That the Seventieth Legislative Assembly urges Congress to provide for payments in lieu of  
24 taxes to local governments for trust land held by the federal government on behalf of tribal  
25 nations; and

- 1        **BE IT FURTHER RESOLVED**, that the Secretary of State forward copies of this resolution
- 2        to each member of the North Dakota Congressional Delegation.