

**Fifty-sixth Legislative Assembly, State of North Dakota, begun in the
Capitol in the City of Bismarck, on Tuesday, the fifth day of January,
one thousand nine hundred and ninety-nine**

**HOUSE CONCURRENT RESOLUTION NO. 3061
(Representative Boucher)**

A concurrent resolution directing the Legislative Council to study taxes imposed by state and local governments and the tax structure and balance among the various tax systems in North Dakota to provide a more equitable distribution of tax burdens.

WHEREAS, citizens have expressed concerns about the equitable distribution of the cost of government services and the proper balance among various tax types in North Dakota, including property taxes, corporate and individual income taxes, and sales taxes; and

WHEREAS, legislative responsibility for overseeing the state and local tax system requires thorough study of taxes imposed under authority of state law; and

WHEREAS, it is incumbent upon the Legislative Assembly to seek efficient and effective ways to equitably distribute the tax burden;

NOW, THEREFORE, BE IT RESOLVED BY THE HOUSE OF REPRESENTATIVES OF NORTH DAKOTA, THE SENATE CONCURRING THEREIN:

That the Legislative Council study taxes imposed by state and local governments and the tax structure and balance among the various tax systems in North Dakota to provide a more equitable distribution of tax burdens; 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 Fifty-seventh Legislative Assembly.

Speaker of the House

President of the Senate

Chief Clerk of the House

Secretary of the Senate

Filed in this office this _____ day of _____, 1999,
at _____ o'clock _____ M.

Secretary of State