

**Fifty-seventh Legislative Assembly of North Dakota  
In Regular Session Commencing Tuesday, January 9, 2001**

SENATE CONCURRENT RESOLUTION NO. 4031  
(Senators Tollefson, G. Nelson, Schobinger)  
(Representatives Belter, Timm)

A concurrent resolution directing the Legislative Council to study the state corporate income tax laws.

**WHEREAS**, corporate income tax imposition by a state is a significant part of the business climate of the state; and

**WHEREAS**, North Dakota imposes a corporate income tax that is a burden on business, which discourages businesses from locating in this state; and

**WHEREAS**, consideration should be given to the feasibility and desirability of eliminating the corporate income tax, eliminating the deduction for federal corporate income taxes paid, or making other changes that will provide a corporate income tax rate that would enhance the attractiveness of the business climate of this state;

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

That the Legislative Council study the state corporate income tax laws; 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-eighth Legislative Assembly.

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President of the Senate

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Speaker of the House

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Secretary of the Senate

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Chief Clerk of the House

Filed in this office this \_\_\_\_\_ day of \_\_\_\_\_, 2001,  
at \_\_\_\_\_ o'clock \_\_\_\_\_ M.

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