Sixtieth Legislative Assembly of North Dakota
In Regular Session Commencing Wednesday, January 3, 2007

SENATE CONCURRENT RESOLUTION NO. 4021
(Senators Cook, Oehlke, Tollefson, Urlacher, Wardner)

A concurrent resolution directing the Legislative Council to study the income tax laws, with emphasis on adjustments necessary to minimize or negate the impact to any taxpayer of establishing a single, uniform income tax return for all individuals.

WHEREAS, since 1981 North Dakota income tax laws have provided for two independent and inconsistent methods to determine state individual income tax liability; and

WHEREAS, existence of two inconsistent sets of laws relating to income taxes greatly increases administrative difficulties for the tax department, makes understanding and preparing income tax returns much more complex for taxpayers and tax preparers, and makes analysis of some pending legislation more difficult and unpredictable for the Legislative Assembly; and

WHEREAS, it appears that more than 97 percent of income tax filers file returns using form ND-1 so it should be possible to eliminate the need for the other income tax filing method by providing small adjustments that would minimize or negate any negative tax impact for the small percentage of taxpayers using the other income tax filing method;

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

That the Legislative Council study the income tax laws, with emphasis on adjustments necessary to minimize or negate the impact to any taxpayer of establishing a single, uniform income tax return for all individuals; 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 Sixty-first Legislative Assembly.