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Sixty-first
Legislative Assembly
of North Dakota

SENATE CONCURRENT RESOLUTION NO.

Introduced by

Senator Cook

1 A concurrent resolution for the amendment of section 18 of article X of the Constitution of North

2 Dakota, relating to allowing the state or a political subdivision to provide refunds or rebates of

3 taxes.

4   **STATEMENT OF INTENT**

5 This measure authorizes the state or a political subdivision to provide a tax refund or rebate.

6 **BE IT RESOLVED BY THE SENATE OF NORTH DAKOTA, THE HOUSE OF**

7   **REPRESENTATIVES CONCURRING THEREIN:**

8   That the following proposed amendment to section 18 of article X of the Constitution of

9 North Dakota is agreed to and must be submitted to the qualified electors of North Dakota at

10 the general election to be held in 2010, in accordance with section 16 of article IV of the

11 Constitution of North Dakota.

12   **SECTION 1. AMENDMENT.** Section 18 of article X of the Constitution of North Dakota

13 is amended and reenacted as follows:

14   **Section 18.** The state, any county or city may make internal improvements and may

15 engage in any industry, enterprise or business, not prohibited by article XX of the constitution,

16 but neither the state nor any political subdivision thereof shall otherwise loan or give its credit or

17 make donations to or in aid of any individual, association or corporation except for reasonable

18 support of the poor, nor subscribe to or become the owner of capital stock in any association or

19 corporation. This section may not be construed to limit the state, a county, or a city from

20 providing refunds or rebates of taxes collected, including refunds or rebates of taxes that have

21 become due or which exceed the taxpayer's tax liability.