

HB 1479 – Testimony by Dustin Gawrylow (Lobbyist #266) North Dakota Watchdog Network

We have long supported any and all efforts to flatten and lower North Dakota's income tax rate.

By exempting a large amount of income at the bottom end of the scale, the approach in HB 1479 ensures that essentially the bottom 1/3 of income earners pay no state tax – and everyone else pays the lowest rate in the country among those states that still have income tax.

As personal income tax rates are applied to LLCs, we can also make up ground in that area where we rank 17th (which has improved from the 33rd place we were in back when I started lobbying for taxpayers in 2009).

The 10 best states in this year's Index are:

1. Wyoming
2. South Dakota
3. Alaska
4. Florida
5. Montana
6. New Hampshire
7. Nevada
8. Utah
9. Indiana
10. North Carolina

The 10 lowest-ranked, or worst, states in this year's Index are:

41. Alabama
42. Louisiana
43. Vermont
44. Maryland
45. Arkansas
46. Minnesota
47. Connecticut
48. New York
49. California
50. New Jersey

2021 State Business Tax Climate Index

