FIRST ENGROSSMENT

Sixty-seventh Legislative Assembly of North Dakota

ENGROSSED HOUSE BILL NO. 1479

Introduced by

Representatives K. Koppelman, Dockter, B. Koppelman, Toman

- 1 A BILL for an Act to provide for a legislative management study of the simplification or
- 2 elimination of income tax.
- 3 BE IT ENACTED BY THE LEGISLATIVE ASSEMBLY OF NORTH DAKOTA:
- 4 SECTION 1. LEGISLATIVE MANAGEMENT STUDY SIMPLIFICATION OR
- 5 **ELIMINATION OF INCOME TAX.** During the 2021-22 interim, the legislative management shall
- 6 consider studying the feasibility and desirability of simplifying or eliminating income tax. The
- 7 study must include a review of simplifying income tax by applying a flat-rate income tax to all
- 8 taxpayers, including an analysis of the estimated fiscal impact on general fund revenues and
- 9 individual taxpayers. The legislative management shall report its findings and
- 10 recommendations, together with any legislation required to implement the recommendations, to
- 11 the sixty-eighth legislative assembly.