

Introduced by

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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.