Fifty-fifth Legislative Assembly, State of North Dakota, begun in the Capitol in the City of Bismarck, on Monday, the sixth day of January, one thousand nine hundred and ninety-seven

SENATE BILL NO. 2042
(Legislative Council)
(Insurance and Health Care Committee)
(Senators Mathern, Thane)
(Representatives Glassheim, Wald, Price, Svedjan)

AN ACT to create and enact a new section to chapter 26.1-45 of the North Dakota Century Code, relating to qualifications of qualified service providers; to amend and reenact section 57-38-29.2 of the North Dakota Century Code, relating to an income tax credit for premiums paid for long-term care insurance coverage; and to provide an effective date.

BE IT ENACTED BY THE LEGISLATIVE ASSEMBLY OF NORTH DAKOTA:

SECTION 1. A new section to chapter 26.1-45 of the North Dakota Century Code is created and enacted as follows:

Qualified service providers. Any insurance company providing long-term care coverage for home and community-based services shall pay a provider meeting qualified service provider standards a daily payment allowance as defined in the policy or certificate. "Qualified service provider" means a county agency or independent contractor that agrees to meet standards for personal attendant care service as established by the department of human services.

- **SECTION 2. AMENDMENT.** Section 57-38-29.2 of the North Dakota Century Code is amended and reenacted as follows:
- **57-38-29.2.** Credit for premiums for long-term care insurance coverage. A credit against an individual's tax liability under this chapter is hereby provided to each taxpayer in the amount of twenty-five percent of any premiums paid by the taxpayer for long-term care insurance coverage for the taxpayer or the taxpayer's spouse, parent, or child. The credit under this section for each policy purchased under this chapter insured individual may not exceed one hundred dollars in any taxable year.

SECTION 3. EFFECTIVE DATE. Section 2 of this Act is effective for taxable years beginning after December 31, 1996.

S. B. No. 2042 - Page 2

President of the Senate Secretary of the Senate					Speaker of the House Chief Clerk of the House		
Senate Vote:	Yeas	46	Nays	0	Absent	3	
House Vote:	Yeas	87	Nays	6	Absent	4	
					Secre	tary of the Sena	te
Received by the Governor at M. on							, 1997.
Approved at	M	. on					, 1997.
					Gove	rnor	
Filed in this office this day of				f			, 1997,
at o'o	clock	M.					
					Secre	tary of State	