

Fifty-fifth  
Legislative Assembly  
of North Dakota

## HOUSE BILL NO. 1447

Introduced by

Representatives Brusegaard, Boehm, Tollefson

Senators Mutch, Solberg, Wanzek

1 A BILL for an Act to create and enact a new section to chapter 57-38 and a new subsection to  
2 section 57-38-30.3 of the North Dakota Century Code, relating to an income tax credit for  
3 individuals, estates, and trusts for cost of tuition and textbooks for attendance by a dependent  
4 at an elementary or secondary school; and to provide an effective date.

### 5 **BE IT ENACTED BY THE LEGISLATIVE ASSEMBLY OF NORTH DAKOTA:**

6 **SECTION 1.** A new section to chapter 57-38 of the North Dakota Century Code is  
7 created and enacted as follows:

8 **Elementary and secondary education tuition tax credit.** Any taxpayer filing an  
9 income tax return under this chapter may claim a credit in the amount of fifty percent of the  
10 amount paid by the taxpayer during the taxable year for each dependent in grades one through  
11 twelve for tuition and textbooks for attendance at a school or a nonpublic school as those terms  
12 are defined in section 15-34.1-00.1. The school or nonpublic school may not be operated for  
13 profit and must adhere to the provisions of the Civil Rights Act of 1964 [Pub. L. 88-352; 78 Stat.  
14 241] and the nondiscrimination provisions of chapter 14-02.4. As used in this section,  
15 "textbooks" includes books and other instructional materials used in elementary and secondary  
16 schools in teaching only those subjects legally and commonly taught in public elementary and  
17 secondary schools in this state. "Textbooks" does not include instructional books and materials  
18 used in the teaching of religious tenets, doctrines, or worship, the purpose of which is to instill  
19 such tenets, doctrines, or worship. The credit under this section does not apply to any amounts  
20 paid for books, materials, or any other expenditure for participation in extracurricular activities  
21 including sporting events, musical or dramatic events, speech activities, driver education, or  
22 similar programs. The credit allowed under this section may not exceed five hundred dollars for  
23 each qualified dependent or the taxpayer's liability under this chapter, whichever is less.

1           **SECTION 2.** A new subsection to section 57-38-30.3 of the North Dakota Century Code  
2 is created and enacted as follows:

3                   Any taxpayer filing an income tax return under this section may claim the  
4                   elementary and secondary education tuition tax credit as determined under  
5                   section 1 of this Act.

6           **SECTION 3. EFFECTIVE DATE.** This Act is effective for taxable years beginning after  
7 December 31, 1996.