

Fifty-eighth  
Legislative Assembly  
of North Dakota

**SENATE BILL NO. 2361**

Introduced by

Senators Robinson, Kringstad, Seymour

Representatives Gulleason, Schmidt, Solberg

1 A BILL for an Act to create and enact a new section to chapter 57-38 of the North Dakota  
2 Century Code, relating to an optional contribution by individual income taxpayers for programs  
3 and activities conducted by the silver-haired education association; to provide a continuing  
4 appropriation; 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 **Optional contributions to silver-haired education association fund - Continuing**  
9 **appropriation.** An individual taxpayer may designate on the tax return of that individual a  
10 contribution to the silver-haired education association fund of any amount of one dollar or more  
11 to be added to tax liability or deducted from any refund that would otherwise be payable by or to  
12 the individual. On the individual state income tax return, the tax commissioner shall notify the  
13 individual of this optional contribution. The amount of these optional contributions must be  
14 transferred by the tax commissioner to the state treasurer for deposit in a special fund in the  
15 state treasury known as the silver-haired education association fund. Moneys in the  
16 silver-haired education association fund are appropriated as a standing and continuing  
17 appropriation to the department of human services for disbursement to the silver-haired  
18 education association as needed for a biennial silver-haired legislative assembly and for  
19 education concerning senior citizen issues and the legislative process.

20 **SECTION 2. EFFECTIVE DATE.** This Act is effective for taxable years beginning after  
21 December 31, 2002.