

Fifty-ninth
Legislative Assembly
of North Dakota

HOUSE BILL NO. 1246

Introduced by

Representatives Vigesaa, Froelich, Uglen

Senators Bowman, J. Lee, Warner

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 a corporate income tax credit for purchase of certain automated
3 external defibrillators; and to provide an effective date.

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

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

7 **Credit for purchase of automated external defibrillator.** A corporation is allowed a
8 credit against taxes otherwise due under section 57-38-30 in the amount of twenty-five percent
9 of the purchase price or five hundred dollars, whichever is less, for purchase during the taxable
10 year of an automated external defibrillator for the workplace and compliance with the
11 requirements of section 32-03.1-02.3.

12 **SECTION 2. EFFECTIVE DATE.** This Act is effective for taxable years beginning after
13 December 31, 2004.