

Sixtieth  
Legislative Assembly  
of North Dakota

**SENATE BILL NO. 2162**

Introduced by

Senators Robinson, Anderson, Wardner

Representatives DeKrey, Schmidt

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 income tax contribution for silver-haired education  
3 programs; to provide a continuing appropriation; 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 **Optional contributions to silver-haired education association fund - Continuing**  
8 **appropriation.** An individual taxpayer may designate on the tax return of that individual a  
9 contribution to the silver-haired education association fund of any amount of one dollar or more  
10 to be added to tax liability or deducted from any refund that would otherwise be payable by or to  
11 the individual. On individual state income tax returns, the tax commissioner shall notify the  
12 individual of this optional contribution. Notwithstanding any other provision of law, the tax  
13 commissioner's actual costs of collection of contributions under this section, not exceeding  
14 twelve thousand dollars, received from contributions under this section during the biennium  
15 beginning July 1, 2007, and ending June 30, 2009, must be deposited in the tax commissioner's  
16 operating fund and is appropriated to the tax commissioner to defray the cost of collection of  
17 these optional contributions. The remaining amount of these optional contributions must be  
18 transferred by the tax commissioner to the state treasurer for deposit in the silver-haired  
19 education association fund. Moneys in the silver-haired education association fund are  
20 appropriated as a standing and continuing appropriation to the department of human services  
21 for distribution to the silver-haired education association as needed for a biennial silver-haired  
22 legislative assembly and for education concerning senior citizen issues and the legislative  
23 process.

1           **SECTION 2. EFFECTIVE DATE.** This Act is effective for taxable years beginning after  
2   December 31, 2006.