

Sixtieth
Legislative Assembly
of North Dakota

ENGROSSED HOUSE BILL NO. 1478

Introduced by

Representatives Dosch, R. Kelsch, L. Meier

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 contributions to school districts or nonpublic elementary and secondary schools in this state;
4 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 contribution credit.** A taxpayer is entitled to
9 a tax credit against tax liability as determined under section 57-38-29 or 57-38-30.3 equal to
10 fifty percent of the amount of contributions during the taxable year by the taxpayer to a school
11 district or an accredited or approved nonpublic school in this state providing education to
12 students in any grades from one through twelve. For purposes of this section, "contribution"
13 means a donation to the school. The credit under this section is limited to five hundred dollars
14 per taxable year for married taxpayers filing a joint return and two hundred fifty dollars for
15 married taxpayers filing separate returns or a taxpayer filing a single return. The credit under
16 this section may not exceed the taxpayer's tax liability for the taxable year.

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

19 A qualified taxpayer filing a return under this section is entitled to the credit
20 provided under section 1 of this Act.

21 **SECTION 3. EFFECTIVE DATE.** This Act is effective for taxable years beginning after
22 December 31, 2006.