

HOUSE BILL NO. 1190

Introduced by

Representatives Dosch, Hunsakor, Karls, R. Kelsch, Thoreson

Senator Dever

1 A BILL for an Act to amend and reenact subsection 7 of section 57-38-30.3 of the North Dakota
2 Century Code, relating to an income tax credit for charitable contributions to nonprofit private
3 institutions of higher education or secondary education; and to provide an effective date.

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

5 **SECTION 1. AMENDMENT.** Subsection 7 of section 57-38-30.3 of the North Dakota
6 Century Code is amended and reenacted as follows:

- 7 7. A taxpayer filing a return under this section is entitled to the following tax credits:
- 8 a. Family care tax credit under section 57-38-01.20.
 - 9 b. Renaissance zone tax credits under sections 40-63-04, 40-63-06, and
10 40-63-07.
 - 11 c. Agricultural business investment tax credit under section 57-38.6-03.
 - 12 d. Seed capital investment tax credit under section 57-38.5-03.
 - 13 e. Planned gift tax credit under section 57-38-01.21.
 - 14 f. Biodiesel fuel tax credits under sections 57-38-01.22 and 57-38-01.23.
 - 15 g. Internship employment tax credit under section 57-38-01.24.
 - 16 h. Workforce recruitment credit under section 57-38-01.25.
 - 17 i. Angel fund investment tax credit under section 57-38-01.26.
 - 18 j. Microbusiness tax credit under section 57-38-01.27.
 - 19 k. Marriage penalty credit under section 57-38-01.28.
 - 20 l. Homestead income tax credit under section 57-38-01.29.
 - 21 m. Commercial property income tax credit under section 57-38-01.30.
 - 22 n. Research and experimental expenditures under section 57-38-30.5.
 - 23 o. Charitable contributions to nonprofit private institutions of higher education or
24 secondary education tax credit under section 57-38-01.7.

1 **SECTION 2. EFFECTIVE DATE.** This Act is effective for taxable years beginning after
2 December 31, 2008.