

Sixty-first
Legislative Assembly
of North Dakota

ENGROSSED HOUSE BILL NO. 1429

Introduced by

Representatives Sukut, Hatlestad

1 A BILL for an Act to create and enact a new section to chapter 57-38 and a new subdivision to
2 subsection 7 of section 57-38-30.3 of the North Dakota Century Code, relating to an income tax
3 credit to provide a sales tax rebate to taxpayers; to provide an effective date; and to provide an
4 expiration 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 **Sales tax rebate credit.** A resident taxpayer who is eighteen years of age or older and
9 who no other taxpayer is entitled to claim as a dependent for income tax purposes is entitled to
10 a credit against tax liability for taxable year 2009 as determined under section 57-38-29 or
11 57-38-30.3 as a rebate of sales taxes paid in this state. The credit is equal to one and
12 thirty-five hundredths percent of the first eighty thousand dollars of taxable income for
13 taxpayers filing a joint return or surviving spouse return or the first forty thousand dollars of
14 taxable income for taxpayers filing a single return, married filing separately return, or head of
15 household return. The amount of the credit under this section in excess of the taxpayer's tax
16 liability must be refunded to the taxpayer.

17 **SECTION 2.** A new subdivision to subsection 7 of section 57-38-30.3 of the North
18 Dakota Century Code is created and enacted as follows:

19 Sales tax rebate credit under section 1 of this Act.

20 **SECTION 3. EFFECTIVE DATE - EXPIRATION DATE.** This Act is effective for the
21 taxable year beginning after December 31, 2008, and after that date is ineffective.