

Sixty-first  
Legislative Assembly  
of North Dakota

## HOUSE BILL NO. 1328

Introduced by

Representatives Weisz, DeKrey, Ruby

Senator Klein

1 A BILL for an Act to create and enact a new subdivision to subsection 1 of section 57-38-01.2  
2 and a new subdivision to subsection 2 of section 57-38-30.3 of the North Dakota Century Code,  
3 relating to an individual income tax deduction for the difference between dentists' customary  
4 rates and medicaid reimbursement rates; and to provide an effective date.

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

6 **SECTION 1.** A new subdivision to subsection 1 of section 57-38-01.2 of the North  
7 Dakota Century Code is created and enacted as follows:

8 Reduced by the difference between the customary rate of a dentist and the  
9 medicaid reimbursement rate received by the dentist for treating a medicaid  
10 patient.

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

13 Reduced by the difference between the customary rate of a dentist and the  
14 medicaid reimbursement rate received by the dentist for treating a medicaid  
15 patient.

16 **SECTION 3. EFFECTIVE DATE.** This Act is effective for taxable years beginning after  
17 December 31, 2008.