

February 11, 2009

PROPOSED AMENDMENTS TO SENATE BILL NO. 2383

Page 1, line 2, replace "individual and" with "an"

Page 1, line 3, remove "corporate"

Page 1, line 9, replace the underscored colon with ", "individual with disabilities" means an individual with a disability as defined under the Americans with Disabilities Act of 1990, and as amended by the ADA Amendments Act of 2008 [Pub. L. 110-325, 122 Stat. 3553], and who is receiving services directly related to the disabilities."

Page 1, remove lines 10 through 15

Page 1, line 18, after "57-38-30.3" insert "for the employment of an individual with disabilities"

Page 1, replace line 19 with "fifty percent of wages paid up to a maximum of five thousand"

Page 1, line 20, remove "part-time"

Page 1, line 21, remove "who is receiving state services directly related to such disabilities"

Page 1, line 22, remove the underscored colon

Page 2, line 1, replace "a. The" with "the"

Page 2, line 2, replace "within the ninety-day" with "from the number of individuals with disabilities employed by the taxpayer at the end of the preceding taxable year."

Page 2, remove lines 3 through 6

Page 2, line 7, replace "credit allowed under this section for the employment of individuals with" with "taxpayer may claim the credit in the first tax year beginning after the individual hired has completed the employee's first twelve consecutive months of employment with the taxpayer"

Page 2, remove line 8

Page 2, line 9, remove "employment of such individuals by one or more"

Page 2, line 11, remove "The taxpayer is not required to make a"

Page 2, remove lines 12 and 13

Page 2, line 15, remove "incentive" and replace "pursuant to" with "under"

Page 2, line 17, remove "or job service North Dakota"

Page 2, line 18, replace "The taxpayer shall file a plan with the commissioner on a form prescribed by the" with "A partnership, subchapter S corporation, limited partnership, or limited liability company, or any other entity treated as a passthrough entity for federal income tax purposes must be considered to be the taxpayer for purposes of this"

section. The amount of the credit determined at the entity level must be passed through to the partners, shareholders, or members in proportion to their respective interests in the passthrough entity."

Page 2, remove lines 19 through 25

Renumber accordingly