

Sixty-first
Legislative Assembly
of North Dakota

HOUSE BILL NO.

Introduced by

Representative Griffin

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 for taxpayers who provide home education for their children; and to provide an effective
4 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 **Home education credit.** A taxpayer is entitled to a credit against tax liability
9 determined under section 57-38-29 or section 57-38-30.3 of up to one thousand dollars of the
10 cost of curriculum development and textbooks, supplies, and equipment necessary for courses
11 of study provided for each dependent of the taxpayer who received home education as defined
12 in section 15.1-23-01 for the entire school year ending in the taxable year if the taxpayer is a
13 North Dakota resident and the home education meets the requirements of chapter 15.1-23.
14 The amount of the credit under this section is reduced by fifty percent for a dependent child who
15 received home education for less than the entire school year, but at least one-half of the school
16 year, ending during the taxable year. A credit under this section is not allowed for a dependent
17 child who received home education for less than one-half of the school year ending in the
18 taxable year.

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

21 A taxpayer filing a return under this section is entitled to the credit provided under
22 section 1 of this Act.

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