

PROPOSED AMENDMENTS TO REENGROSSED SENATE BILL NO. 2199

In addition to the amendments adopted by the House as printed on pages 960 and 961 of the House Journal, Reengrossed Senate Bill No. 2199 is further amended as follows:

Page 1, line 2, after "57-15-01.1" insert ", a new section to chapter 57-38, a new subdivision to subsection 7 of section 57-38-30.3,"

Page 1, line 3, after "grants" insert "and an income tax credit for renters of residential property"

Page 3, after line 29, insert:

**"SECTION 4.** A new section to chapter 57-38 of the North Dakota Century Code is created and enacted as follows:

**Renter's credit.** A taxpayer is entitled to a tax credit against tax liability as determined under section 57-38-29 or 57-38-30.3 equal to three percent of the first six thousand five hundred dollars of rent paid during the taxable year for the right of occupancy of a dwelling in this state occupied as the taxpayer's primary residence. The claimant of a credit under this section must provide information required by the tax commissioner to verify eligibility for the credit under this section, including a statement from the lessor of the amount of rent paid for the dwelling during the taxable year. Rental of a dwelling in a nursing home, intermediate care facility, long-term care residential facility, or dwelling for which the landlord and tenant have not dealt with each other at arm's length is not eligible for the credit under this section. If a dwelling has more than one occupant renter, only one occupant may claim the credit under this section and how the credit will be apportioned among the occupants is the responsibility of the occupants.

**SECTION 5.** A new subdivision to subsection 7 of section 57-38-30.3 of the North Dakota Century Code is created and enacted as follows:

Renter's credit under section 4 of this Act."

Page 6, line 12, remove "and" and after "3" insert ", 4, and 5"

Renumber accordingly