

Sixty-first
Legislative Assembly
of North Dakota

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; and to provide an effective date.

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

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

7 **Sales tax rebate credit.** A resident taxpayer who is eighteen years of age or older and
8 who no other taxpayer is entitled to claim as a dependent for income tax purposes is entitled to
9 a credit against tax liability for taxable year 2009 as determined under section 57-38-29 or
10 57-38-30.3 as a rebate of sales taxes paid in this state. The credit is equal to one and thirty-five
11 hundredths percent of the first eighty thousand dollars of taxable income for taxpayers filing a
12 joint return or surviving spouse return or the first forty thousand dollars of taxable income for
13 taxpayers filing a single return, married filing separately return, or head of household return.
14 The credit under this section is fully refundable, without regard to the taxpayer's tax liability
15 under this chapter for the taxable year.

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

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

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