

Sixty-first
Legislative Assembly
of North Dakota

SENATE BILL NO.

Introduced by

Senator Horne

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 employers for contributions for child care for dependents of employees; and to provide
4 an effective 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 **Employer credit for employee child care contribution.** An employer is entitled to an
9 income tax credit against taxes due and computed under section 57-38-29, 57-38-30, or
10 57-38-30.3 in an amount equal to fifty percent of the amount that employer paid to employees
11 for qualified child care for the employees' children at licensed facilities in this state.

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

14 Employer child care contribution credit under section 1 of this Act.

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