

Sixty-first
Legislative Assembly
of North Dakota

Introduced by

Finance and Taxation Committee

(At the request of the Office of State Tax Commissioner)

1 A BILL for an Act to amend and reenact subsection 2 of section 57-38-01.25 of the North
2 Dakota Century Code, relating to the workforce recruitment tax credit; and to provide an
3 effective date.

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

5 **SECTION 1. AMENDMENT.** Subsection 2 of section 57-38-01.25 of the North Dakota
6 Century Code is amended and reenacted as follows:

7 2. For purposes of this section:

8 a. "Extraordinary recruitment methods" means using ~~at~~ one or more of the
9 following:

10 (1) A person with the exclusive business purpose of recruiting employees
11 and for which a fee is charged by that recruiter.

12 (2) An advertisement in a professional trade journal, magazine, or other
13 publication, the main emphasis of which is providing information to a
14 particular trade or profession.

15 (3) A web site, the sole purpose of which is to recruit employees and for
16 which a fee is charged by the web site.

17 (4) Payment of a signing bonus, moving expenses, or nontypical fringe
18 benefits.

19 b. "Hard-to-fill employment position" means a job that requires the employer to
20 use extraordinary recruitment methods and for which the employer's
21 recruitment efforts for the specific position have been unsuccessful for six
22 consecutive calendar months.

- 1 c. "State average wage" means one hundred twenty-five percent of the state
2 average wage published annually by job service North Dakota and which is in
3 effect at the time the employee is hired.

4 **SECTION 2. EFFECTIVE DATE.** This Act is effective for taxable years after
5 December 31, 2008.