

Sixty-first  
Legislative Assembly  
of North Dakota

**SENATE BILL NO.**

Introduced by

Senator O'Connell

1 A BILL for an Act to create and enact a new section to chapter 57-38 of the North Dakota  
2 Century Code, relating to an optional income tax contribution for silver-haired education  
3 programs; to provide a continuing appropriation; 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 **Optional contributions to silver-haired education association fund - Continuing**  
8 **appropriation.** An individual taxpayer may designate, on the tax return of that individual, a  
9 contribution to the silver-haired education association fund of any amount of one dollar or more  
10 to be added to tax liability or deducted from any refund that would otherwise be payable by or to  
11 the individual. On the individual state income tax return, the tax commissioner shall notify the  
12 individual of this optional contribution.

13 Notwithstanding any other provision of law, the commissioner's actual costs of collection  
14 of contributions under this section, not exceeding twelve thousand dollars, received from  
15 contributions under this section during a biennium must be deposited in the tax commissioner's  
16 operating fund and is appropriated to the tax commissioner to defray the costs of collection of  
17 these optional contributions.

18 The remaining amount of these optional contributions must be transferred by the tax  
19 commissioner to the state treasurer for deposit in the silver-haired education association fund.  
20 Moneys in the silver-haired education association fund are appropriated as a standing and  
21 continuing appropriation to the department of human services for distribution to the silver-haired  
22 education association as needed for a biennial silver-haired legislative assembly and for  
23 education concerning senior citizen issues and the legislative process.

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