

Sixty-first  
Legislative Assembly  
of North Dakota

## HOUSE BILL NO.

Introduced by

Representative Dosch

1 A BILL for an Act to create and enact a new section to chapter 57-38 and a new subdivision to  
2 section 57-38-30.3(7) of the North Dakota Century Code, relating to an income tax credit for  
3 contributions to school districts of nonpublic elementary and secondary schools in this state;  
4 and to provide an effective date.

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

6 **SECTION 1.** A new section to chapter 57-38 is created:

7 **Elementary and secondary education contribution credit.** A taxpayer is entitled to a  
8 tax credit against tax liability as determined under section 57-38-29 or 57-38-30.3 equal to fifty  
9 percent of the amount of contributions during the taxable year by the taxpayer to a school  
10 district or an accredited nonpublic school in this state providing education to students in any  
11 grades from kindergarten through grade twelve. For purposes of this section, "contribution"  
12 means a donation to the school or payment of tuition for one or more students attending the  
13 school. The credit under this section is limited to one thousand dollars per taxable year for  
14 married taxpayers filing a joint return and five hundred dollars per taxable year for married  
15 taxpayers filing separate returns or a taxpayer filing a single return. The credit under this  
16 section may not exceed the taxpayer's tax liability for the taxable year.

17 **SECTION 2.** A new subdivision to section 57-38-30.3(7) is created:

18 Elementary and secondary education contribution credit under section 1 of  
19 this Act.

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