

Sixty-first  
Legislative Assembly  
of North Dakota

## HOUSE BILL NO.

Introduced by

Representative Amerman

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 a volunteer emergency responder individual income tax credit; to  
3 amend and reenact subsection 7 of section 57-38-30.3 of the North Dakota Century Code,  
4 relating to a volunteer emergency responder individual income tax credit; and to provide an  
5 effective date.

### 6 BE IT ENACTED BY THE LEGISLATIVE ASSEMBLY OF NORTH DAKOTA:

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

9 **Volunteer emergency responder income tax credit.** A taxpayer who is a volunteer  
10 emergency responder is entitled to a credit against the tax imposed under section 57-38-29 or  
11 57-38-30.3 in the amount of two thousand dollars for a full taxable year of service in that  
12 capacity. A taxpayer who serves as a volunteer emergency responder for less than a full  
13 taxable year is entitled to a percentage of the credit under this section equal to the number of  
14 days in the taxable year the taxpayer serves as a volunteer emergency responder divided by  
15 the number of days in the taxable year.

16 An organization using the services of volunteer emergency responders shall maintain a  
17 roster of volunteer emergency responders in good standing who provide services to the  
18 organization, with the beginning and ending dates of service for each individual for the taxable  
19 year. An organization shall provide the roster to the tax commission upon request.

20 For purposes of this section, "volunteer emergency responder" means an individual in  
21 good standing as:

22 1. Within the definition of an emergency medical services personnel or emergency  
23 medical services professional under section 23-27-02 who is a volunteer as that  
24 term is defined in section 23-27-04.1; or

2. A volunteer firefighter as that term is defined in section 18-04-07.

**SECTION 2. AMENDMENT.** Subsection 7 of section 57-38-30.3 of the North Dakota Century Code is amended and reenacted as follows:

7. A taxpayer filing a return under this section is entitled to the following tax credits:

- a. Family care tax credit under section 57-38-01.20.
- b. Renaissance zone tax credits under sections 40-63-04, 40-63-06, and 40-63-07.
- c. Agricultural business investment tax credit under section 57-38.6-03.
- d. Seed capital investment tax credit under section 57-38.5-03.
- e. Planned gift tax credit under section 57-38-01.21.
- f. Biodiesel fuel tax credits under sections 57-38-01.22 and 57-38-01.23.
- g. Internship employment tax credit under section 57-38-01.24.
- h. Workforce recruitment credit under section 57-38-01.25.
- i. Angel fund investment tax credit under section 57-38-01.26.
- j. Microbusiness tax credit under section 57-38-01.27.
- k. Marriage penalty credit under section 57-38-01.28.
- l. Homestead income tax credit under section 57-38-01.29.
- m. Commercial property income tax credit under section 57-38-01.30.
- n. Research and experimental expenditures under section 57-38-30.5.
- o. Volunteer emergency responder income tax credit under section 1 of this Act.

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