

PROPOSED AMENDMENTS TO HOUSE BILL NO. 1213

Page 1, line 1, after "Act" insert "to create and enact a new section to chapter 57-38 and a new subdivision to subsection 7 of section 57-38-30.3 of the North Dakota Century Code, relating to an individual and corporate income tax credit for expenditures by bar or restaurant owners to comply with smoking restrictions imposed by state law or local ordinance;"

Page 1, line 2, after "employment" insert "; and to provide an effective date"

Page 2, after line 16, insert:

**"SECTION 2.** A new section to chapter 57-38 of the North Dakota Century Code is created and enacted as follows:

**Income tax credit for bar or restaurant alterations to comply with smoking restrictions imposed by state law or local ordinance.** A taxpayer is entitled to a credit against the tax determined under section 57-38-29, 57-38-30, or 57-38-30.3 in the amount of any expenditure by the taxpayer after June 30, 1999, for structural changes or heating, cooling, or air-handling systems intended by the taxpayer as the owner of a bar or restaurant, or both, to meet requirements of state law or local ordinance regarding prevention of airflow from an area in which smoking was permitted to an area in which smoking was not permitted by state law or local ordinance.

**SECTION 3.** A new subdivision to subsection 7 of section 57-38-30.3 of the North Dakota Century Code is created and enacted as follows:

Bar or restaurant alterations to comply with smoking restrictions credit under section 1 of this Act.

**SECTION 4. EFFECTIVE DATE.** Sections 2 and 3 of this Act are effective for taxable years beginning after December 31, 2008."

Renumber accordingly