

Sixty-second
Legislative Assembly
of North Dakota

HOUSE BILL NO. 1356

Introduced by

Representatives Heilman, Hatlestad, Kasper, Streyle

Senators Miller, Schneider

1 A BILL for an Act to create and enact a new subdivision to subsection 2 of section 57-38-30.3
2 of the North Dakota Century Code, relating to an individual income tax deduction for higher
3 education student loan repayment; and to provide an effective date.

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

5 **SECTION 1.** A new subdivision to subsection 2 of section 57-38-30.3 of the North Dakota
6 Century Code is created and enacted as follows:

7 Reduced by up to two thousand dollars of the amount of student higher education
8 loan payments made by the taxpayer during the taxable year, if the taxpayer is
9 the primary obligor on the loan and a resident of this state.

10 **SECTION 2. EFFECTIVE DATE.** This Act is effective for taxable years beginning after
11 December 31, 2010.