

Sixty-second  
Legislative Assembly  
of North Dakota

**ENGROSSED SENATE BILL NO. 2252**

Introduced by

Senators Nelson, Hogue, Triplett

Representatives Delmore, Maragos, Mock

1 A BILL for an Act to create and enact a new section to chapter 57-38 and a new subdivision to  
2 subsection 7 of section 57-38-30.3 of the North Dakota Century Code, relating to an income tax  
3 credit for renters of residential property; to provide an effective date; and to provide an  
4 expiration date.

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

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

8 **Renter's credit.**

9 A taxpayer is entitled to a credit against tax liability as determined under section 57-38-30.3  
10 equal to three percent of the first seven thousand two hundred dollars of rent paid during the  
11 taxable year for the right of occupancy of a dwelling in this state occupied as the taxpayer's  
12 primary residence. The claimant of a credit under this section must provide information required  
13 by the tax commissioner to verify eligibility for the credit under this section, including a  
14 statement from the lessor of the amount of rent paid for the dwelling during the taxable year.  
15 Rental of a dwelling in a nursing home, intermediate care facility, long-term care residential  
16 facility, subsidized housing, dormitory at a higher education institution, or dwelling for which the  
17 landlord and tenant have not dealt with each other at arm's length is not eligible for the credit  
18 under this section. If a dwelling has more than one occupant renter, only one occupant may  
19 claim the credit under this section and how the credit will be apportioned among the occupants  
20 is the responsibility of the occupants.

21 **SECTION 2.** A new subdivision to subsection 7 of section 57-38-30.3 of the North Dakota  
22 Century Code is created and enacted as follows:

23 Renter's credit under section 1 of this Act.

- 1       **SECTION 3. EFFECTIVE DATE - EXPIRATION DATE.** This Act is effective for the first five
- 2 taxable years beginning after December 31, 2010, and is thereafter ineffective.