Prepared by the Legislative Council staff for Representative Owens
February 4, 2015

PROPOSED AMENDMENTS TO HOUSE BILL NO. 1215

Page 1, line 1, after "A BILL" replace the remainder of the bill with "for an Act to provide for a legislative management study of individual income tax credits available for qualified care expenses paid for the care of a qualifying family member.

BE IT ENACTED BY THE LEGISLATIVE ASSEMBLY OF NORTH DAKOTA:

SECTION 1. LEGISLATIVE MANAGEMENT STUDY - TAX CREDIT FOR CARE OF FAMILY MEMBER. During the 2015-16 interim, the legislative management shall consider studying individual income tax credits available for qualified care expenses paid for the care of a qualifying family member. The study, if conducted, must determine whether the credit provides adequate incentives for individuals to provide care for those who cannot care for their own needs and the degree that care provided by individuals reduces the cost of state and local funding for care services. The legislative management shall report its findings and recommendations, together with any legislation required to implement the recommendations, to the sixty-fifth legislative assembly."

Renumber accordingly