

Sixty-fourth
Legislative Assembly
of North Dakota

HOUSE BILL NO. 1373

Introduced by

Representatives Dosch, Trottier

Senator Davison

A BILL for an Act to create and enact section 6-09-38.1 ~~and a new subdivision to subsection 2-
of section 57-38-30.3~~ of the North Dakota Century Code, relating to creation of the North
Dakota achieving a better life experience plan ~~and an individual income tax deduction for
contributions to the North Dakota achieving a better life experience plan; to amend and reenact
subsection 9 of section 57-38-57 of the North Dakota Century Code, relating to the North
Dakota achieving a better life experience plan; and~~ to provide a continuing appropriation; ~~and to
provide an effective date.~~

BE IT ENACTED BY THE LEGISLATIVE ASSEMBLY OF NORTH DAKOTA:

SECTION 1. Section 6-09-38.1 of the North Dakota Century Code is created and enacted
as follows:

**6-09-38.1. North Dakota achieving a better life experience plan - Administration -
Rules - Continuing appropriation.**

The Bank of North Dakota shall adopt rules to administer, manage, promote, and market
the North Dakota achieving a better life experience plan. The Bank shall ensure that the North
Dakota achieving a better life experience plan is maintained in compliance with internal revenue
service standards for qualified state disability expense programs. The Bank, as trustee of the
North Dakota achieving a better life experience plan, may impose an annual administrative fee
to recover expenses incurred in connection with operation of the plan. Administrative fees
received by the Bank are appropriated to the Bank on a continuing basis to be used as provided
under this section. ~~Contributions made during the taxable year to a disabled individual savings
plan administered by the Bank, pursuant to the provisions of the plan, are eligible for an income
tax deduction as provided under chapter 57-38. Information related to the contributions is
confidential except as is needed by the tax commissioner for determining compliance with the
income tax deduction provided under chapter 57-38.~~

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

3 ~~— Reduced by an amount up to a maximum of five thousand dollars, or ten-~~
4 ~~thousand dollars if a joint return is filed, for contributions made under the North-~~
5 ~~Dakota achieving a better life experience plan administered by the Bank of North-~~
6 ~~Dakota under section 6-09-38.1.~~

7 ~~— **SECTION 3. AMENDMENT.** Subsection 9 of section 57-38-57 of the North Dakota Century-~~
8 ~~Code is amended and reenacted as follows:~~

9 ~~— 9. — The tax commissioner may disclose a taxpayer's name, address, and identification-~~
10 ~~number to the Bank of North Dakota for the sole purpose of administering the tax-~~
11 ~~deduction for contributions to the North Dakota higher education savings plan and~~
12 ~~administering the North Dakota achieving a better life experience plan.~~

13 ~~— **SECTION 4. EFFECTIVE DATE.** Sections 1 and 2 of this Act are effective for contributions-~~
14 ~~made to the North Dakota achieving a better life experience plan administered by the Bank of~~
15 ~~North Dakota after December 31, 2014, and are effective for taxable years beginning after-~~
16 ~~December 31, 2014.~~