

Sixty-seventh
Legislative Assembly
of North Dakota

HOUSE BILL NO. 1515

Introduced by

Representatives Heinert, Bosch, Klemin, Meier, Nehring, Porter

Senators Bell, Dever, Larson, Poolman

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 individual
3 income tax credit; to provide an effective date; and to provide an expiration date; ~~and to declare~~
4 ~~an emergency.~~

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 **Individual income tax credit.**

9 ~~A~~An individual that is a resident of this state for the entire taxable year is entitled to a
10 nonrefundable credit against the resident's income tax liability as determined under section
11 57-38-30.3 for the taxable year. The maximum credit that may be claimed by a resident under
12 this section for the taxable year is deducted on any return may not exceed five hundred dollars
13 for any taxable year. The amount claimed may not exceed the amount of the resident's income
14 tax liability as determined under this chapter for the taxable year. Any credit amount exceeding
15 a resident's income tax liability for the taxable year may not be claimed as a carryback or
16 carryforward.

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

19 Individual income tax credit under section 1 of this Act.

20 **SECTION 3. EFFECTIVE DATE - EXPIRATION DATE.** This Act is effective for the first two
21 taxable years beginning after December 31, 2020, and is thereafter ineffective.

22 ~~**SECTION 4. EMERGENCY.** This Act is declared to be an emergency measure.~~

21.1098.01002
Title.

Prepared by the Legislative Council staff for
Representative Heinert
November 10, 2021

PROPOSED AMENDMENTS TO HOUSE BILL NO. 1515

Page 1, line 3, after the second semicolon insert "and"

Page 1, line 3, remove "; and to declare an"

Page 1, line 4, remove "emergency"

Page 1, line 9, replace "A" with "An individual that is a"

Page 1, line 9, after "state" insert "for the entire taxable year"

Page 1, line 10, remove "that"

Page 1, line 11, replace "may be claimed by a resident under this section for the taxable year is" with "deducted on any return may not exceed"

Page 1, line 11, after "dollars" insert "for any taxable year"

Page 1, remove line 20

Renumber accordingly