

PROPOSED AMENDMENTS TO HOUSE BILL NO. 1549

Page 1, line 1, replace "subsection" with "subsections"

Page 1, line 1, after "1" insert "and 7"

Page 1, line 2, after the semicolon insert "to repeal section 57-38-01.28 of the North Dakota Century Code, relating to the marriage penalty credit,"

Page 2, replace lines 9 through 11 with:

<u>\$0</u>	<u>\$120,000</u>	<u>\$0.00 + 0.00%</u>	<u>\$0</u>
<u>\$120,000</u>	<u>\$451,950</u>	<u>\$0.00 + 1.95%</u>	<u>\$120,000</u>
<u>\$451,950</u>		<u>\$6,473.03 + 2.50%</u>	<u>\$451,950"</u>

Page 4, after line 2, insert:

"SECTION 2. AMENDMENT. Subsection 7 of section 57-38-30.3 of the North Dakota Century Code is amended and reenacted as follows:

7. A taxpayer filing a return under this section is entitled to the following tax credits:
 - a. Family care tax credit under section 57-38-01.20.
 - b. Renaissance zone tax credits under sections 40-63-04, 40-63-06, and 40-63-07.
 - c. Agricultural business investment tax credit under section 57-38.6-03.
 - d. Seed capital investment tax credit under section 57-38.5-03.
 - e. Planned gift tax credit under section 57-38-01.21.
 - f. Biodiesel fuel or green diesel fuel tax credits under sections 57-38-01.22 and 57-38-01.23.
 - g. Internship employment tax credit under section 57-38-01.24.
 - h. Workforce recruitment credit under section 57-38-01.25.
 - i. ~~Marriage penalty credit under section 57-38-01.28.~~
 - j. Research and experimental expenditures under section 57-38-30.5.
 - k. ~~j.~~ Geothermal energy device installation credit under section 57-38-01.8.
 - l. ~~k.~~ Long-term care partnership plan premiums income tax credit under section 57-38-29.3.
 - m. ~~l.~~ Employer tax credit for salary and related retirement plan contributions of mobilized employees under section 57-38-01.31.

- ~~n.m.~~ Income tax credit for passthrough entity contributions to private education institutions under section 57-38-01.7.
- ~~e.n.~~ Angel investor tax credit under section 57-38-01.26.
- ~~p.o.~~ Income tax credit for employment of individuals with developmental disabilities or severe mental illness under section 57-38-01.16.
- ~~a.p.~~ Adoption tax credit under section 57-38-01.38.
- ~~r.g.~~ Tax credit for contributions to a maternity home, child-placing agency, or pregnancy help center under section 57-38-01.39.
- ~~s.r.~~ Apprenticeship tax credit under section 57-38-01.40.
- ~~t.s.~~ Twenty-first century manufacturing and animal agricultural workforce incentive under section 57-38-01.41.

SECTION 3. REPEAL. Section 57-38-01.28 of the North Dakota Century Code is repealed."

Page 4, line 3, replace "Section 1 of this" with "This"

Renumber accordingly