

Bill/Resolution No.: Engrossed SB 2371

Amendment to: _____

Requested by: Legislative Council

Date of Receipt: 3-8-83

Please estimate the fiscal impact of the above measure for:

State general or special funds Counties Cities

In the following space note the fiscal effect in dollars of this measure:

Narrative:

It is not possible to estimate the revenue impact of the first engrossment of SB 2371.

Attached is the most recent historical information.

State Fiscal Effect:

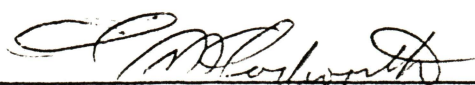
<u>1983-84</u>		<u>1984-85</u>		<u>Biennium Total</u>	
<u>Special Funds</u>	<u>General Fund</u>	<u>Special Funds</u>	<u>General Fund</u>	<u>Special Funds</u>	<u>General Fund</u>

County and City Fiscal Effect:

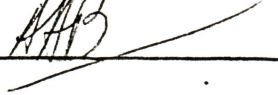
<u>1983-84</u>		<u>1984-85</u>		<u>Biennium Total</u>	
<u>Counties</u>	<u>Cities</u>	<u>Counties</u>	<u>Cities</u>	<u>Counties</u>	<u>Cities</u>

If additional space is needed, attach a supplemental sheet.

Date prepared: 3-8-83

Signed 

Typed Name C. William Cudworth

Department TAX 

NORTH DAKOTA STATE TAX DEPARTMENT
CREDIT FOR CONTRIBUTIONS TO
CERTAIN NONPROFIT PRIVATE EDUCATIONAL INSTITUTIONS

STATISTICS
OCTOBER 21, 1982

	(1) CORPORATIONS		(2) INDIVIDUALS		TOTAL	
	Number	Amount	Number	Amount	Number	Amount
FORM YEAR - 1979						
High Schools	106	\$ 24,947	855	\$ 29,744	961	\$ 54,691
Colleges	113	36,280	1,083	47,163	1,196	83,443
	(1) 219	\$ 61,227	(2) 1,938	\$ 76,907	2,157	\$138,134
SOURCE: (1) TX 1179 (3-5-81) (2) TX 2579 (9-8-82)						

FORM YEAR - 1980						
High Schools	N.A.	\$ N.A.	(3) 1,444	\$ 46,104		\$
Colleges	N.A.	N.A.	(3) 1,613	69,305	N.A.	N.A.
	N.A.	\$ N.A.	(3) 3,057	\$115,409	N.A.	\$ N.A.
SOURCE: (3) TX 2580 (9-3-82)						

FORM YEAR - 1981						
High Schools	N.A.	\$ N.A.	(4) 424	\$ 35,405		\$
Colleges	N.A.	N.A.	(4) 587	52,897	N.A.	N.A.
	N.A.	\$ N.A.	(4) 1,011	\$ 88,302	N.A.	\$ N.A.
SOURCE: (4) TX 2581 (9-27-82)						

MAXIMUM CREDIT

		<u>COLLEGES</u>	<u>HIGH SCHOOLS</u>
FORM YEAR 1975 THROUGH 1978	INDIVIDUALS	\$ 50	\$ none
	CORPORATIONS	500	none
FORM YEAR 1979 THROUGH 1980	INDIVIDUALS	100	50
	CORPORATIONS	1,000	500
FORM YEAR 1981	INDIVIDUALS	250	250
	CORPORATIONS	2,500	2,500

N.A. = NOT AVAILABLE