

Fifty-eighth  
Legislative Assembly  
of North Dakota

## ENGROSSED SENATE BILL NO. 2361

Introduced by

Senators Robinson, Kringstad, Seymour

Representatives Gulleson, Schmidt, Solberg

1 A BILL for an Act to create and enact a new section to chapter 57-38 of the North Dakota  
2 Century Code, relating to an optional contribution by individual income taxpayers for programs  
3 and activities conducted by the silver-haired education association; to provide a continuing  
4 appropriation; and to provide an effective date.

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  
7 created and enacted as follows:

8 **Optional contributions to silver-haired education association fund - Continuing**  
9 **appropriation.** An individual taxpayer may designate on the tax return of that individual a  
10 contribution to the silver-haired education association fund of any amount of one dollar or more  
11 to be added to tax liability or deducted from any refund that would otherwise be payable by or  
12 to the individual. On the individual state income tax return, the tax commissioner shall notify  
13 the individual of this optional contribution. After deduction by the tax department of a  
14 reasonable amount for costs of collection of these optional contributions, the remaining amount  
15 of these optional contributions must be transferred by the tax commissioner to the state  
16 treasurer for deposit in a special fund in the state treasury known as the silver-haired education  
17 association fund. Moneys in the silver-haired education association fund are appropriated as a  
18 standing and continuing appropriation to the department of human services for disbursement to  
19 the silver-haired education association as needed for a biennial silver-haired legislative  
20 assembly and for education concerning senior citizen issues and the legislative process.

21 **SECTION 2. EFFECTIVE DATE.** This Act is effective for taxable years beginning after  
22 December 31, 2002.