

HOUSE BILL NO. 1215

Introduced by

Representatives Porter, Kreidt, Nicholas, Uglen

Senators Bowman, J. Lee

1 A BILL for an Act to create and enact a new subsection to section 57-38-30.3 of the North
2 Dakota Century Code, relating to an income tax credit for long-term care insurance premiums
3 under the simplified method of computing tax; and to provide an effective date.

4 **BE IT ENACTED BY THE LEGISLATIVE ASSEMBLY OF NORTH DAKOTA:**

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

7 A taxpayer filing a return under this section is entitled to the credit for premiums for
8 long-term care insurance coverage provided under section 57-38-29.2.

9 **SECTION 2. EFFECTIVE DATE.** This Act is effective for taxable years beginning after
10 December 31, 2004.