

SENATE BILL NO. 2196

Introduced by

Senators Bowman, Robinson, Wardner

Representatives Hunskor, Nicholas, Nottestad

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 an appropriation;
4 to provide a continuing 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 - Appropriation**
9 **- Continuing appropriation.** An individual taxpayer may designate on the tax return of that
10 individual a contribution to the silver-haired education association fund of any amount of one
11 dollar or more to be added to tax liability or deducted from any refund that would otherwise be
12 payable by or to the individual. On the individual state income tax return, the tax commissioner
13 shall notify the individual of this optional contribution. Notwithstanding any other provision of
14 law, up to twelve thousand dollars received from contributions to the silver-haired education
15 association during the biennium beginning July 1, 2005, and ending June 30, 2007, must be
16 deposited in the tax commissioner's operating fund and is appropriated to the tax commissioner
17 for the purpose of defraying the costs of collection of these optional contributions. The
18 remaining amount of these optional contributions must be transferred by the tax commissioner
19 to the state treasurer for deposit in a special fund in the state treasury known as the
20 silver-haired education association fund. Moneys in the silver-haired education association
21 fund are appropriated as a standing and continuing appropriation to the department of human
22 services for disbursement to the silver-haired education association as needed for a biennial
23 silver-haired legislative assembly and for education concerning senior citizen issues and the
24 legislative process.

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