

SENATE BILL NO. 2414

Introduced by

Senator O'Connell

1 A BILL for an Act to create and enact a new section to chapter 57-38 and a new subsection to
2 section 57-38-30.3 of the North Dakota Century Code, relating to an income tax credit for
3 taxpayers who provide home education for their children; and to provide an effective date.

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

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

7 **Home education credit.** A taxpayer is entitled to a credit against tax liability
8 determined under section 57-38-29 or section 57-38-30.3 in the amount of one thousand dollars
9 for each dependent of the taxpayer who received home education as defined in section
10 15.1-23-01 for the entire school year ending in the taxable year if the taxpayer is a North
11 Dakota resident and the home education meets the requirements of chapter 15.1-23. The
12 amount of the credit under this section is reduced by fifty percent for a dependent child who
13 received home education for less than the entire school year, but at least one-half of the school
14 year, ending during the taxable year. A credit under this section is not allowed for a dependent
15 child who received home education for less than one-half of the school year ending in the
16 taxable year.

17 **SECTION 2.** A new subsection to section 57-38-30.3 of the North Dakota Century Code
18 is created and enacted as follows:

19 A taxpayer filing a return under this section is entitled to the credit provided under
20 section 1 of this Act.

21 **SECTION 3. EFFECTIVE DATE.** This Act is effective for taxable years beginning after
22 December 31, 2006.