

HOUSE BILL NO. 1335

Introduced by

Representatives Griffin, Uglem

1 A BILL for an Act to create and enact a new subdivision to subsection 1 of section 57-38-01.2
2 and a new subdivision to subsection 2 of section 57-38-30.3 of the North Dakota Century Code,
3 relating to an income tax deduction for taxpayers who provide home education for their children;
4 and to provide an effective date.

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

6 **SECTION 1.** A new subdivision to subsection 1 of section 57-38-01.2 of the North
7 Dakota Century Code is created and enacted as follows:

8 Reduced by up to two thousand dollars of the cost of curriculum and
9 textbooks, supplies, and equipment necessary for courses of study provided
10 for each dependent of the taxpayer who received home education as defined
11 in section 15.1-23-01 for the entire school year ending in the taxable year if
12 the taxpayer is a North Dakota resident and the home education meets the
13 requirements of chapter 15.1-23. The amount of the reduction under this
14 section is reduced by fifty percent for a dependent child who received home
15 education for less than the entire school year, but at least one-half of the
16 school year, ending during the taxable year. A reduction under this section is
17 not allowed for a dependent child who received home education for less than
18 one-half of the school year ending in the taxable year.

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

21 Reduced by the amount of the home education deduction allowed under
22 section 1 of this Act.

23 **SECTION 3. EFFECTIVE DATE.** This Act is effective for taxable years beginning after
24 December 31, 2008.