

Introduced by

Representatives J. Kelsh, Hogan, Mock

Senators Nelson, Schneider

1 A BILL for an Act to create and enact a new subdivision to subsection 2 of section 57-38-30.3 of  
2 the North Dakota Century Code, relating to an individual income tax deduction for lower-income  
3 individuals; and to provide an effective date.

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

5 **SECTION 1.** A new subdivision to subsection 2 of section 57-38-30.3 of the North Dakota  
6 Century Code is created and enacted as follows:

7 Reduced for an individual by forty thousand dollars, or fifty thousand dollars on a  
8 joint return. The reduction under this subdivision is reduced by two dollars for  
9 each dollar of taxable income exceeding forty thousand dollars, or fifty thousand  
10 dollars on a joint return. The reduction under this subdivision must be multiplied  
11 by a percentage as determined under subdivision f of subsection 1.

12 **SECTION 2. EFFECTIVE DATE.** This Act is effective for taxable years beginning after  
13 December 31, 2010.