

Sixty-sixth
Legislative Assembly
of North Dakota

ENGROSSED HOUSE BILL NO. 1513

Introduced by

Representatives Becker, Beadle, Blum, Dockter, M. Johnson, Meier, Rohr, Steiner, Toman
Senators Kannianen, Meyer

1 A BILL for an Act to amend and reenact subsection 7 of section 57-38-30.3 of the North Dakota
2 Century Code, relating to individual income tax credits that may be claimed by a taxpayer; to
3 repeal sections 57-38-01.20, 57-38-01.24, and 57-38-01.25 of the North Dakota Century Code,
4 relating to the family care tax credit, internship employment tax credit, and workforce
5 recruitment tax credit; and to provide an effective date.

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

7 **SECTION 1. AMENDMENT.** Subsection 7 of section 57-38-30.3 of the North Dakota
8 Century Code is amended and reenacted as follows:

9 7. A taxpayer filing a return under this section is entitled to the following tax credits:

- 10 a. ~~Family care tax credit under section 57-38-01.20.~~
- 11 b. Renaissance zone tax credits under sections 40-63-04, 40-63-06, and 40-63-07.
- 12 ~~e.b.~~ Agricultural business investment tax credit under section 57-38.6-03.
- 13 ~~e.c.~~ Seed capital investment tax credit under section 57-38.5-03.
- 14 ~~e.d.~~ Planned gift tax credit under section 57-38-01.21.
- 15 ~~f.e.~~ Biodiesel fuel or green diesel fuel tax credits under sections 57-38-01.22 and
16 57-38-01.23.
- 17 ~~g.~~ Internship employment tax credit under section 57-38-01.24.
- 18 ~~h.~~ Workforce recruitment credit under section 57-38-01.25.
- 19 ~~i.~~ Angel fund investment tax credit under section 57-38-01.26 (effective for the first
20 taxable year beginning after December 31, 2016).
- 21 ~~j.f.~~ Marriage penalty credit under section 57-38-01.28.
- 22 ~~k.g.~~ Research and experimental expenditures under section 57-38-30.5.
- 23 ~~l.h.~~ Geothermal energy device installation credit under section 57-38-01.8.

1 m-i. Long-term care partnership plan premiums income tax credit under section
2 57-38-29.3.

3 n-j. Employer tax credit for salary and related retirement plan contributions of
4 mobilized employees under section 57-38-01.31.

5 o- ~~Automating manufacturing processes tax credit under section 57-38-01.33-~~
6 ~~(effective for the first five taxable years beginning after December 31, 2012).~~

7 p-k. Income tax credit for passthrough entity contributions to private education
8 institutions under section 57-38-01.7.

9 q-l. Angel investor tax credit under section 57-38-01.26.

10 **SECTION 2. REPEAL.** Sections 57-38-01.20, 57-38-01.24, and 57-38-01.25 of the North
11 Dakota Century Code are repealed.

12 **SECTION 3. EFFECTIVE DATE.** This Act is effective for taxable years beginning after
13 December 31, 2018.