

January 23, 2019

PROPOSED AMENDMENTS TO HOUSE BILL NO. 1276

Page 1, line 1, remove "create and enact a new section to chapter 57-38 and a new subdivision to"

Page 1, line 2, replace "subsection 7 of section 57-38-30.3" with "amend and reenact subdivision q of subsection 2 of section 57-38-30.3"

Page 1, line 3, replace "credit" with "deduction"

Page 1, replace lines 5 through 20 with:

"SECTION 1. AMENDMENT. Subdivision q of subsection 2 of section 57-38-30.3 of the North Dakota Century Code is amended and reenacted as follows:

- q. ~~Reduced by an amount equal to the exemption available for a qualifying child under section 152 of the Internal Revenue Code [26 U.S.C. 152], as amended, four thousand one hundred fifty dollars for taxable year 2018,~~ for each birth resulting in stillbirth, as defined in section 23-02.1-01, for which a fetal death certificate has been filed under section 23-02.1-20. For taxable years beginning after December 31, 2018, the deduction amount must be adjusted annually on January first of each year by the cost of living adjustment. For purposes of this subdivision, the "cost of living adjustment" means the percentage increase in the consumer price index for all urban consumers in the midwest region as determined by the United States department of labor, bureau of labor statistics, for the most recent year ending December thirty-first. The exemption may only be claimed in the taxable year in which the stillbirth occurred.

Renumber accordingly