

Fifty-seventh
Legislative Assembly
of North Dakota

HOUSE BILL NO. 1223

Introduced by

Representatives Brandenburg, Devlin, Kretschmar, Severson

Senators Klein, Kroeplin

1 A BILL for an Act to amend and reenact subsection 1 of section 57-38-01.8 of the North Dakota
2 Century Code, relating to application of the income tax credit for geothermal, solar, or wind
3 energy devices on leased property; and to provide an effective date.

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

5 **SECTION 1. AMENDMENT.** Subsection 1 of section 57-38-01.8 of the North Dakota
6 Century Code is amended and reenacted as follows:

7 1. Any taxpayer filing a North Dakota income tax return pursuant to the provisions of
8 this chapter may claim a credit for the cost of a geothermal, solar, or wind energy
9 device installed in a building or on property owned or leased by the taxpayer in
10 North Dakota. The credit provided in this section must be in an amount equal to
11 five percent per year for three years of the actual cost of acquisition and installation
12 of the geothermal, solar, or wind energy device and must be subtracted from any
13 income tax liability of the taxpayer as determined pursuant to the provisions of this
14 chapter.

15 **SECTION 2. EFFECTIVE DATE.** This Act is effective for taxable years beginning after
16 December 31, 2000.