

Sixty-first
Legislative Assembly
of North Dakota

HOUSE BILL NO. 1506

Introduced by

Representatives Dosch, R. Kelsch, L. Meier, Pinkerton

1 A BILL for an Act to create and enact a new section to chapter 57-38 and a new subdivision to
2 subsection 7 of section 57-38-30.3 of the North Dakota Century Code, relating to an income tax
3 credit for contributions to school districts or nonpublic elementary and secondary schools in this
4 state; and to provide an effective date.

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

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

8 **Elementary and secondary education contribution credit.** A taxpayer is entitled to a
9 tax credit against tax liability as determined under section 57-38-29 or 57-38-30.3 equal to fifty
10 percent of the amount of contributions during the taxable year by the taxpayer to a school
11 district or an accredited nonpublic school in this state providing education to students in any
12 grades from kindergarten through grade twelve. For purposes of this section, "contribution"
13 means a donation to the school or payment of tuition for one or more students attending the
14 school. The credit under this section is limited to one thousand dollars per taxable year for
15 married taxpayers filing a joint return and five hundred dollars per taxable year for married
16 taxpayers filing separate returns or a taxpayer filing a single return. The credit under this
17 section may not exceed the taxpayer's tax liability for the taxable year.

18 **SECTION 2.** A new subdivision to subsection 7 of section 57-38-30.3 of the North
19 Dakota Century Code is created and enacted as follows:

20 Elementary and secondary education contribution credit under section 1 of
21 this Act.

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