

**HOUSE BILL NO.**

Introduced by

Representative Sukut

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 to provide a sales tax rebate to taxpayers; and to provide an effective date.

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

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

7 **Sales tax rebate credit.** A resident taxpayer who is eighteen years of age or older and  
8 who no other taxpayer is entitled to claim as a dependent for income tax purposes is entitled to  
9 a credit against tax liability as determined under section 57-38-29 or 57-38-30.3 equal to two  
10 hundred dollars per taxable year as a rebate of sales taxes paid in this state. The credit under  
11 this section is fully refundable, without regard to the taxpayer's tax liability under this chapter for  
12 the taxable year.

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

15 Sales tax rebate credit under section 1 of this Act.

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