

Sixty-first
Legislative Assembly
of North Dakota

SENATE BILL NO.

Introduced by

Senator O'Connell

1 A BILL for an Act to create and enact a new subsection to chapter 57-38 of the North Dakota
2 Century Code, relating to an optional income tax contribution for silver haired education
3 programs; to provide a continuing appropriation; 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 **Optional contributions to silver haired education association fund - Continuing**
8 **appropriation.** An individual taxpayer may designate, on the tax return of that individual, a
9 contribution to the silver haired education association fund of any amount of one dollar or more
10 to be added to tax liability or deducted from any refund that would otherwise be payable by or to
11 the individual. On the individual state income tax return, the tax commissioner shall notify the
12 individual of this optional contribution.

13 Notwithstanding any other provision of law, the commissioner's actual costs of collection
14 of contributions under this section, not exceeding twelve thousand dollars, received from
15 contributions under this section during the biennium beginning July 1, 2010, and ending
16 June 30, 2012, must be deposited in the tax commissioner's operating fund and is appropriated
17 to the tax commissioner to defray the costs of collection of these optional contributions.

18 The remaining amount of these optional contributions must be transferred by the tax
19 commissioner to the state treasurer for deposit in the silver haired education association fund.
20 Moneys in the silver haired education association fund are appropriated as a standing and
21 continuing appropriation to the department of human services for distribution to the silver haired
22 education association as needed for a biennial silver haired legislative assembly and for
23 education concerning senior citizen issues and the legislative process.

- 1 **SECTION 2. EFFECTIVE DATE.** This Act is effective for taxable years beginning after
2 December 31, 2010.

NOTE: This draft is for mock legislative purposes only and may not meet requirements for introduction into the North Dakota Legislature.