Sixty-first
Legislative Assembly
of North Dakota

SENATE BILL NO.

Introduced by

Senator O'Connell

A BILL for an Act to create and enact a new section to chapter 57-38 of the North Dakota Century Code, relating to an optional income tax contribution for silver-haired education programs; to provide a continuing appropriation; and to provide an effective date.

BE IT ENACTED BY THE LEGISLATIVE ASSEMBLY OF NORTH DAKOTA:

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

Optional contributions to silver-haired education association fund - Continuing appropriation. An individual taxpayer may designate, on the tax return of that individual, a contribution to the silver-haired education association fund of any amount of one dollar or more to be added to tax liability or deducted from any refund that would otherwise be payable by or to the individual. On the individual state income tax return, the tax commissioner shall notify the individual of this optional contribution.

Notwithstanding any other provision of law, the commissioner's actual costs of collection of contributions under this section, not exceeding twelve thousand dollars, received from contributions under this section during a biennium must be deposited in the tax commissioner's operating fund and is appropriated to the tax commissioner to defray the costs of collection of these optional contributions.

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

SECTION 2. EFFECTIVE DATE. This Act is effective for taxable years beginning after December 31, 2008.