

Introduced by

1 A BILL for an Act to amend and reenact subsection 7 of section 57-38-30.3 of the North Dakota
2 Century Code, relating to individual, estate, and trust income tax credits; and to repeal section
3 54-23.3-09, chapter 54-56, and sections 57-38-01.29 and 57-38-01.30, relating to reporting of
4 new department of corrections and rehabilitation programs, the children's services coordinating
5 committee, the homestead income tax credit, and the commercial property income tax credit.

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

7 **SECTION 1. AMENDMENT.** Subsection 7 of section 57-38-30.3 of the North Dakota
8 Century Code is amended and reenacted as follows:

9 7. A taxpayer filing a return under this section is entitled to the following tax credits:

- 10 a. Family care tax credit under section 57-38-01.20.
- 11 b. Renaissance zone tax credits under sections 40-63-04, 40-63-06, and 40-63-07.
- 12 c. Agricultural business investment tax credit under section 57-38.6-03.
- 13 d. Seed capital investment tax credit under section 57-38.5-03.
- 14 e. Planned gift tax credit under section 57-38-01.21.
- 15 f. Biodiesel fuel or green diesel fuel tax credits under sections 57-38-01.22 and
16 57-38-01.23.
- 17 g. Internship employment tax credit under section 57-38-01.24.
- 18 h. Workforce recruitment credit under section 57-38-01.25.
- 19 i. Angel fund investment tax credit under section 57-38-01.26.
- 20 j. Microbusiness tax credit under section 57-38-01.27.
- 21 k. Marriage penalty credit under section 57-38-01.28.
- 22 ~~l. Homestead income tax credit under section 57-38-01.29.~~
- 23 ~~m. Commercial property income tax credit under section 57-38-01.30.~~
- 24 ~~n. Research and experimental expenditures under section 57-38-30.5.~~

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- 1 e.m. Geothermal energy device installation credit under section 57-38-01.8.
- 2 p.n. Long-term care partnership plan premiums income tax credit under section
- 3 57-38-29.3.
- 4 e.o. Employer tax credit for salary and related retirement plan contributions of
- 5 mobilized employees under section 57-38-01.31.
- 6 r.p. Automating manufacturing processes tax credit under section 57-38-01.33
- 7 (effective for the first five taxable years beginning after December 31, 2012).
- 8 s.g. Income tax credit for passthrough entity contributions to private education
- 9 institutions under section 57-38-01.7.

10 **SECTION 2. REPEAL.** Section 54-23.3-09 and chapter 54-56 and sections 57-38-01.29

11 and 57-38-01.30 of the North Dakota Century Code are repealed.