

**FIRST ENGROSSMENT  
with Conference Committee Amendments  
ENGROSSED HOUSE BILL NO. 1513**

Introduced by

Representatives Becker, Beadle, Blum, Dockter, M. Johnson, Meier, Rohr, Steiner, Toman  
Senators Kannianen, Meyer

1 A BILL for an Act to create and enact a new subdivision to subsection 3 of section 54-35-26 of  
2 the North Dakota Century Code, relating to the review of economic development tax incentives;  
3 and to amend and reenact subdivision b of subsection 2 of section 54-60.1-01 and subsection 7  
4 of section 57-38-30.3 of the North Dakota Century Code, relating to business incentives and  
5 individual income tax credits that may be claimed by a taxpayer.

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

7 **SECTION 1.** A new subdivision to subsection 3 of section 54-35-26 of the North Dakota  
8 Century Code is created and enacted as follows:

9 Family care credit.

10 **SECTION 2. AMENDMENT.** Subdivision b of subsection 2 of section 54-60.1-01 of the  
11 North Dakota Century Code is amended and reenacted as follows:

12 b. Incentives resulting from Bank of North Dakota programs ~~unless the incentive is~~  
13 ~~a direct interest rate buydown or is an investment made pursuant to the North~~  
14 ~~Dakota alternative and venture capital investments and early stage capital funds~~  
15 ~~program.~~

16 **SECTION 3. AMENDMENT.** Subsection 7 of section 57-38-30.3 of the North Dakota  
17 Century Code is amended and reenacted as follows:

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

- 19 a. Family care tax credit under section 57-38-01.20.  
20 b. Renaissance zone tax credits under sections 40-63-04, 40-63-06, and 40-63-07.  
21 c. Agricultural business investment tax credit under section 57-38.6-03.  
22 d. Seed capital investment tax credit under section 57-38.5-03.  
23 e. Planned gift tax credit under section 57-38-01.21.

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- 1           f. Biodiesel fuel or green diesel fuel tax credits under sections 57-38-01.22 and  
2           57-38-01.23.
- 3           g. Internship employment tax credit under section 57-38-01.24.
- 4           h. Workforce recruitment credit under section 57-38-01.25.
- 5           i. ~~Angel fund investment tax credit under section 57-38-01.26 (effective for the first~~  
6           ~~taxable year beginning after December 31, 2016).~~
- 7           j. Marriage penalty credit under section 57-38-01.28.
- 8           k.j. Research and experimental expenditures under section 57-38-30.5.
- 9           l.k. Geothermal energy device installation credit under section 57-38-01.8.
- 10          m.l. Long-term care partnership plan premiums income tax credit under section  
11          57-38-29.3.
- 12          n.m. Employer tax credit for salary and related retirement plan contributions of  
13          mobilized employees under section 57-38-01.31.
- 14          o. ~~Automating manufacturing processes tax credit under section 57-38-01.33~~  
15          ~~(effective for the first five taxable years beginning after December 31, 2012).~~
- 16          p.n. Income tax credit for passthrough entity contributions to private education  
17          institutions under section 57-38-01.7.
- 18          q.o. Angel investor tax credit under section 57-38-01.26.