

**FIRST ENGROSSMENT
with Senate Amendments
ENGROSSED HOUSE BILL NO. 1248**

Introduced by

Representatives Hanson, Dockter, Eidson, Trottier

Senators Dever, Dotzenrod

- 1 A BILL for an Act to create and enact a new section to chapter 57-38 of the North Dakota
2 Century Code, relating to optional income tax contributions to the veterans' postwar trust fund;
3 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 created
6 and enacted as follows:

7 **Optional contributions to veterans' postwar trust fund.**

8 An individual may designate on the tax return of that individual a contribution to the
9 veterans' postwar trust fund of any amount of one dollar or more to be added to tax liability or
10 deducted from any refund that otherwise would be payable by or to the individual. The tax
11 commissioner shall notify taxpayers of this optional contribution on the individual state income
12 tax returns. The tax commissioner shall transfer the amount of optional contributions under this
13 section to the state treasurer for deposit in the veterans' postwar trust fund.

14 **SECTION 2. EFFECTIVE DATE.** This Act is effective for taxable years beginning after
15 December 31, 2018.