



North Dakota House of Representatives

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Representative SuAnn Olson

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COMMITTEES:

Judiciary
Agriculture

HB 1176

A bill to create income tax credits for adoption and contributions to maternity homes, adoption agencies and pregnancy centers.

Thank you Chairman Kannianen and members of the committee. I am Rep. SuAnn Olson, representing District 8.

North Dakota and our Legislature has been and is very family friendly. We have stood up for Life by rejecting abortion and we have many programs that support families and children. HB 1176 is another step in supporting families.

Section 1 of this bill creates a ND adoption tax credit equivalent to 10% of the federal credit for adoption expenses. I like this approach because we can piggyback off the federal credit without creating lots of administrative rules. The bill also allows a carry forward of any unused credit for a period of 3 years which is similar to many other credits in state law. The credit will generally not be more than \$1,489 since \$14,890 is the maximum per child federal credit that is allowed.

The federal credit also phases out for incomes over \$263,410 so it is also inapplicable for high income taxpayers.

Section 2 of the bill creates a tax credit for contributions to maternity homes, child placing agencies, and pregnancy help centers. Again, this action helps ensure that we have agencies that help women with unplanned pregnancies. It is the right thing to do for mom's and babies.

The credit may not exceed 50% of the ND tax for the year, limited to \$2,500. There are no carryover provisions.

For so many reasons, this bill is good for children and good for ND. We have made it clear that we value children. We want children to get off to a good start. We want and need them to grow up in ND and to stay in ND. We need them here!

Please support HB 1176. Thank you.