

**HOUSE BILL NO. 1107**

Introduced by

Representatives Monson, K. Anderson, Hoverson, Richter, Swiontek

Senator Mathern

1 A BILL for an Act to create and enact a new subdivision to subsection 2 of section 57-38-30.3 of  
2 the North Dakota Century Code, relating to an individual income tax deduction for a segal  
3 Americorps education award; and to provide an effective date.

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

5 **SECTION 1.** A new subdivision to subsection 2 of section 57-38-30.3 of the North Dakota  
6 Century Code is created and enacted as follows:

7 Reduced by the amount of a segal Americorps education award disbursed under  
8 42 U.S.C. 12604 and received by a taxpayer during the taxable year to the extent  
9 the amount was included in federal taxable income.

10 **SECTION 2. EFFECTIVE DATE.** This Act is effective for taxable years beginning after  
11 December 31, 2024.