

Introduced by

Representatives Heinert, Bosch, Klemin, Meier, Nehring, Porter

Senators Bell, Dever, Larson, Poolman

1 A BILL for an Act to create and enact a new section to chapter 57-38 and a new subdivision to
2 subsection 7 of section 57-38-30.3 of the North Dakota Century Code, relating to an individual
3 income tax credit; to provide an effective date; and to provide an expiration 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 **Individual income tax credit.**

8 A resident of this state is entitled to a nonrefundable credit against the resident's income tax
9 liability as determined under section 57-38-30.3 for the taxable year. The maximum credit that
10 may be claimed by a resident under this section for the taxable year is three hundred fifty
11 dollars. The amount claimed may not exceed the amount of the resident's income tax liability as
12 determined under this chapter for the taxable year. Any credit amount exceeding a resident's
13 income tax liability for the taxable year may not be claimed as a carryback or carryforward.

14 **SECTION 2.** A new subdivision to subsection 7 of section 57-38-30.3 of the North Dakota
15 Century Code is created and enacted as follows:

16 Individual income tax credit under section 1 of this Act.

17 **SECTION 3. EFFECTIVE DATE - EXPIRATION DATE.** This Act is effective for the first two
18 taxable years beginning after December 31, 2020, and is thereafter ineffective.