

Introduced by

Representatives Mitskog, Boschee, Dockter

Senator Cook

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 income tax exclusion for employee education
3 assistance provided by an employer; 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 expenses incurred by an employee which are directly
8 related to the attainment of higher education or career and technical education
9 which are reimbursed by the employee's employer, but only to the extent the
10 amount of reimbursement is reported as federal taxable income.

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