

Introduced by

Representatives Ertelt, Hoverson, Lefor, McWilliams, Paulson, Rohr, M. Ruby, Steiner,  
Toman

Senators Clemens, O. Larsen, Luick

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 income tax  
3 credit for taxpayers whose children receive nonpublic school or home education; and to provide  
4 an effective date.

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

6 **SECTION 1.** A new section to chapter 57-38 of the North Dakota Century Code is created  
7 and enacted as follows:

8 **Nonpublic school or home education tax credit.**

- 9 1. A taxpayer is entitled to a credit against tax liability determined under section  
10 57-38-30.3 for each dependent of the taxpayer who received nonpublic school  
11 education, at a nonpublic school approved under section 15.1-06-06.1, or home  
12 education, as defined in section 15.1-23-01, for the entire school year ending in the  
13 taxable year if the taxpayer is a North Dakota resident. To qualify for the credit under  
14 this section, home education must meet the requirements of chapter 15.1-23.
- 15 2. The amount of the credit is equal to two thousand dollars per student.
- 16 3. The amount of the credit under this section is reduced by fifty percent for a dependent  
17 who received nonpublic school education or home education for less than the entire  
18 school year, but at least one-half of the school year, ending during the taxable year.
- 19 4. A credit under this section is not allowed for a dependent who received nonpublic  
20 school education or home education for less than one-half of the school year ending in  
21 the taxable year.

1        5. If the amount of the credit determined under this section exceeds the taxpayer's  
2            liability for tax under this chapter, the excess may be carried forward to each of the  
3            three succeeding taxable years.

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

6            Nonpublic school or home education tax credit under section 1 of this Act.

7        **SECTION 3. EFFECTIVE DATE.** This Act is effective for taxable years beginning after  
8 December 31, 2018.