

HOUSE BILL NO. 1343

Introduced by

Representatives Koppelman, Dockter, Grueneich, Heilman

Senators Clemens, Kannianen, Paulson

1 A BILL for an Act to create and enact a new subsection to section 57-38-01.21 of the North
2 Dakota Century Code, relating to limiting tax credits for charitable gifts; and to provide an
3 effective date.

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

5 **SECTION 1.** A new subsection to section 57-38-01.21 of the North Dakota Century Code is
6 created and enacted as follows:

7 A taxpayer may not use a charitable gift as the basis for a credit claimed under this
8 section if:

- 9 a. The purpose of the charitable gift is to provide a scholarship; and
10 b. Receipt of the scholarship is conditioned on qualifications, characteristics, or
11 traits of the recipient designated by the taxpayer, other than a condition the
12 recipient of the scholarship be enrolled in an academic program or course
13 designated by the taxpayer.

14 **SECTION 2. EFFECTIVE DATE.** This Act is effective for taxable years beginning after
15 December 31, 2022.