

**HOUSE BILL NO. 1512**

Introduced by

Representatives Guggisberg, P. Anderson, Boschee, Eidson, Holman, M. Johnson, Mitskog,  
M. Nelson

Senators Dotzenrod, Hogan, Piepkorn, Robinson

1 A BILL for an Act to amend and reenact subdivision c of subsection 1 of section 57-02-08.1 of  
2 the North Dakota Century Code, relating to the homestead tax credit; and to provide an effective  
3 date.

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

5 **SECTION 1. AMENDMENT.** Subdivision c of subsection 1 of section 57-02-08.1 of the  
6 North Dakota Century Code is amended and reenacted as follows:

7 c. The exemption must be determined according to the following schedule:

- 8 (1) If the person's income is not in excess of ~~twenty-two~~twenty-six thousand  
9 dollars, a reduction of one hundred percent of the taxable valuation of the  
10 person's homestead up to a maximum reduction of ~~five thousand six~~  
11 ~~hundred twenty-five~~six thousand five hundred dollars of taxable valuation.
- 12 (2) ~~If the person's income is in excess of twenty-two thousand dollars and not in~~  
13 ~~excess of twenty-six thousand dollars, a reduction of eighty percent of the~~  
14 ~~taxable valuation of the person's homestead up to a maximum reduction of~~  
15 ~~four thousand five hundred dollars of taxable valuation.~~
- 16 (3) If the person's income is in excess of twenty-six thousand dollars and not in  
17 excess of ~~thirty~~thirty-four thousand dollars, a reduction of ~~sixty~~seventy-five  
18 percent of the taxable valuation of the person's homestead up to a  
19 maximum reduction of ~~three~~five thousand ~~three hundred seventy-five~~ dollars  
20 of taxable valuation.
- 21 (4) ~~If the person's income is in excess of thirty thousand dollars and not in~~  
22 ~~excess of thirty-four thousand dollars, a reduction of forty percent of the~~

1                                   taxable valuation of the person's homestead up to a maximum reduction of  
2                                   two thousand two hundred fifty dollars of taxable valuation.

3                   (5)(3) If the person's income is in excess of thirty-four thousand dollars and not in  
4                   excess of ~~thirty-eight~~forty-two thousand dollars, a reduction of ~~twenty~~fifty  
5                   percent of the taxable valuation of the person's homestead up to a  
6                   maximum reduction of ~~one thousand one hundred twenty five~~three  
7                   thousand five hundred dollars of taxable valuation.

8                   (6)(4) If the person's income is in excess of ~~thirty-eight thousand dollars and not in~~  
9                   ~~excess of~~forty-two thousand dollars, a reduction of ~~ten~~twenty-five percent of  
10                   the taxable valuation of the person's homestead up to a maximum reduction  
11                   of ~~five hundred sixty three~~two thousand dollars of taxable valuation.

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