FIRST ENGROSSMENT

Sixty-sixth Legislative Assembly of North Dakota

ENGROSSED HOUSE BILL NO. 1513

Introduced by

Representatives Becker, Beadle, Blum, Dockter, M. Johnson, Meier, Rohr, Steiner, Toman Senators Kannianen, Meyer

- 1 A BILL for an Act to amend and reenact subsection 7 of section 57-38-30.3 of the North Dakota
- 2 Century Code, relating to individual income tax credits that may be claimed by a taxpayer; to
- 3 repeal sections 57-38-01.20, 57-38-01.24, and 57-38-01.25 of the North Dakota Century Code,
- 4 relating to the family care tax credit, internship employment tax credit, and workforce
- 5 recruitment tax credit; and to provide an effective date.

6 BE IT ENACTED BY THE LEGISLATIVE ASSEMBLY OF NORTH DAKOTA:

7	SECTION 1. AMENDMENT. Subsection 7 of section 57-38-30.3 of the North Dakota		
8	Century Code is amended and reenacted as follows:		
9	7. A ta:	xpayer filing a return under this section is entitled to the following tax credits:	
10	a.	Family care tax credit under section 57-38-01.20.	
11	b.	Renaissance zone tax credits under sections 40-63-04, 40-63-06, and 40-63-07.	
12	c.<u>b.</u>	Agricultural business investment tax credit under section 57-38.6-03.	
13	d.<u>c.</u>	Seed capital investment tax credit under section 57-38.5-03.	
14	e.<u>d.</u>	Planned gift tax credit under section 57-38-01.21.	
15	<u>f.e.</u>	Biodiesel fuel or green diesel fuel tax credits under sections 57-38-01.22 and	
16		57-38-01.23.	
17	g.	Internship employment tax credit under section 57-38-01.24.	
18	h.	Workforce recruitment credit under section 57-38-01.25.	
19	i.	Angel fund investment tax credit under section 57-38-01.26 (effective for the first-	
20		taxable year beginning after December 31, 2016).	
21	j. <u>f.</u>	Marriage penalty credit under section 57-38-01.28.	
22	<u>k.g.</u>	Research and experimental expenditures under section 57-38-30.5.	
23	H <u>.h.</u>	Geothermal energy device installation credit under section 57-38-01.8.	

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1	m.<u>i.</u>	Long-term care partnership plan premiums income tax credit under section
2		57-38-29.3.
3	n.j .	Employer tax credit for salary and related retirement plan contributions of
4		mobilized employees under section 57-38-01.31.
5	0.	Automating manufacturing processes tax credit under section 57-38-01.33-
6		(effective for the first five taxable years beginning after December 31, 2012).
7	p.<u>k.</u>	Income tax credit for passthrough entity contributions to private education
8		institutions under section 57-38-01.7.
9	q.<u>l.</u>	Angel investor tax credit under section 57-38-01.26.
10	SECTION	12. REPEAL. Sections 57-38-01.20, 57-38-01.24, and 57-38-01.25 of the North
11	Dakota Centu	iry Code are repealed.
12	SECTION	3. EFFECTIVE DATE. This Act is effective for taxable years beginning after
12	December 21	2010

¹³ December 31, 2018.