

**SECOND ENGROSSMENT
with House Amendments**

Fifty-fifth
Legislative Assembly
of North Dakota

REENGROSSED SENATE BILL NO. 2042

Introduced by

Legislative Council

(Insurance and Health Care Committee)

(Senators Mathern, Thane)
(Representatives Glassheim, Wald, Price, Svedjan)

1 A BILL for an Act to create and enact a new section to chapter 26.1-45 of the North Dakota
2 Century Code, relating to qualifications of qualified service providers; to amend and reenact
3 section 57-38-29.2 of the North Dakota Century Code, relating to an income tax credit for
4 premiums paid for long-term care insurance coverage; and to provide an effective date.

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

6 **SECTION 1.** A new section to chapter 26.1-45 of the North Dakota Century Code is
7 created and enacted as follows:

8 **Qualified service providers.** Any insurance company providing long-term care
9 coverage for home and community-based services shall pay a provider meeting qualified
10 service provider standards a daily payment allowance as defined in the policy or certificate.
11 "Qualified service provider" means a county agency or independent contractor that agrees to
12 meet standards for personal attendant care service as established by the department of human
13 services.

14 **SECTION 2. AMENDMENT.** Section 57-38-29.2 of the North Dakota Century Code is
15 amended and reenacted as follows:

16 **57-38-29.2. Credit for premiums for long-term care insurance coverage.** A credit
17 against an individual's tax liability under this chapter is hereby provided to each taxpayer in the
18 amount of twenty-five percent of any premiums paid by the taxpayer for long-term care
19 insurance coverage for the taxpayer or the taxpayer's spouse, parent, ~~or stepparent,~~ or child.
20 The credit under this section for each ~~policy purchased under this chapter~~ insured individual
21 may not exceed one hundred dollars in any taxable year.

22 **SECTION 3. EFFECTIVE DATE.** Section 2 of this Act is effective for taxable years
23 beginning after December 31, 1996.