

Introduced by

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 individual  
3 income tax credit for advanced practice registered nurse preceptors; and to provide an effective  
4 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 **Income tax credit for advanced practice registered nurse preceptors.**

- 9 1. A taxpayer who is an advanced practice registered nurse, as defined under section  
10 43-12.1-02, serving as a preceptor for students enrolled in an advanced practice  
11 registered nurse program at an institution of higher education in this state is entitled to  
12 a credit against the tax imposed under section 57-38-30.3 in an amount equal to one  
13 thousand dollars for each clinical rotation preceptorship of at least one hundred sixty  
14 hours.
- 15 2. The maximum credit that may be claimed by a taxpayer under this section over any  
16 combination of taxable years is ten thousand dollars.
- 17 3. The credit under this section may not exceed a taxpayer's liability as determined under  
18 this chapter for the taxable year.
- 19 4. Any credit amount exceeding a taxpayer's liability may be carried forward to each of  
20 the three succeeding taxable years.
- 21 5. To receive the tax credit provided under this section, a taxpayer shall claim the credit  
22 in the form and manner prescribed by the tax commissioner.

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

1                   Advanced practice registered nurse preceptor income tax credit under section 1  
2                   of this Act.

3           **SECTION 3. EFFECTIVE DATE.** This Act is effective for taxable years beginning after  
4   December 31, 2016.