

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 create and enact a new subdivision to subsection 3 of section 54-35-26 of
2 the North Dakota Century Code, relating to the review of economic development tax incentives;
3 and to amend and reenact subsection 7 of section 57-38-30.3 of the North Dakota Century
4 Code, relating to individual income tax credits that may be claimed by a taxpayer; ~~to repeal~~
5 ~~sections 57-38-01.20, 57-38-01.24, and 57-38-01.25 of the North Dakota Century Code, relating~~
6 ~~to the family care tax credit, internship employment tax credit, and workforce recruitment tax~~
7 ~~credit; and to provide an effective date.~~

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

9 **SECTION 1.** A new subdivision to subsection 3 of section 54-35-26 of the North Dakota
10 Century Code is created and enacted as follows:

11 Family care credit.

12 **SECTION 2. AMENDMENT.** Subsection 7 of section 57-38-30.3 of the North Dakota
13 Century Code is amended and reenacted as follows:

14 7. A taxpayer filing a return under this section is entitled to the following tax credits:

15 a. Family care tax credit under section 57-38-01.20.

16 b. Renaissance zone tax credits under sections 40-63-04, 40-63-06, and 40-63-07.

17 ~~c. b.~~ Agricultural business investment tax credit under section 57-38.6-03.

18 ~~d. e.~~ Seed capital investment tax credit under section 57-38.5-03.

19 ~~e. d.~~ Planned gift tax credit under section 57-38-01.21.

20 ~~f. e.~~ Biodiesel fuel or green diesel fuel tax credits under sections 57-38-01.22 and
21 57-38-01.23.

22 g. Internship employment tax credit under section 57-38-01.24.

23 h. Workforce recruitment credit under section 57-38-01.25.

- 1 ~~i.~~ Angel fund investment tax credit under section ~~57-38-01.26~~ (effective for the first
2 taxable year beginning after December 31, 2016).
3 ~~j.f.~~ Marriage penalty credit under section 57-38-01.28.
4 ~~k.g.i.~~ Research and experimental expenditures under section 57-38-30.5.
5 ~~l.h.k.~~ Geothermal energy device installation credit under section 57-38-01.8.
6 ~~m.i.l.~~ Long-term care partnership plan premiums income tax credit under section
7 57-38-29.3.
8 ~~n.j.m.~~ Employer tax credit for salary and related retirement plan contributions of
9 mobilized employees under section 57-38-01.31.
10 ~~o.~~ Automating manufacturing processes tax credit under section ~~57-38-01.33~~
11 (~~effective for the first five taxable years beginning after December 31, 2012~~).
12 ~~p.k.n.~~ Income tax credit for passthrough entity contributions to private education
13 institutions under section 57-38-01.7.
14 ~~q.l.o.~~ Angel investor tax credit under section 57-38-01.26.

15 ~~**SECTION 2. REPEAL.** Sections 57-38-01.20, 57-38-01.24, and 57-38-01.25 of the North-~~
16 ~~Dakota Century Code are repealed.~~

17 ~~**SECTION 3. EFFECTIVE DATE.** This Act is effective for taxable years beginning after~~
18 ~~December 31, 2018.~~