

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 subdivision b of subsection 2 of section 54-60.1-01 and subsection 7  
4 of section 57-38-30.3 of the North Dakota Century Code, relating to business incentives and  
5 individual income tax credits that may be claimed by a taxpayer; ~~to repeal sections 57-38-01.20,~~  
6 ~~57-38-01.24, and 57-38-01.25 of the North Dakota Century Code, relating to the family care tax~~  
7 ~~credit, internship employment tax credit, and workforce recruitment tax credit; and to provide an~~  
8 ~~effective date.~~

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

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

12 Family care credit.

13 **SECTION 2. AMENDMENT.** Subdivision b of subsection 2 of section 54-60.1-01 of the  
14 North Dakota Century Code is amended and reenacted as follows:

- 15 b. Incentives resulting from Bank of North Dakota programs ~~unless the incentive is~~  
16 ~~a direct interest rate buydown or is an investment made pursuant to the North~~  
17 ~~Dakota alternative and venture capital investments and early stage capital funds~~  
18 ~~program.~~

19 **SECTION 3. AMENDMENT.** Subsection 7 of section 57-38-30.3 of the North Dakota  
20 Century Code is amended and reenacted as follows:

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

- 22 a. Family care tax credit under section 57-38-01.20.  
23 b. Renaissance zone tax credits under sections 40-63-04, 40-63-06, and 40-63-07.  
24 ~~c. b.~~ Agricultural business investment tax credit under section 57-38.6-03.

- 1        ~~d.e.~~ Seed capital investment tax credit under section 57-38.5-03.
- 2        ~~e.d.~~ Planned gift tax credit under section 57-38-01.21.
- 3        ~~f.e.~~ Biodiesel fuel or green diesel fuel tax credits under sections 57-38-01.22 and
- 4                57-38-01.23.
- 5        ~~g.~~ Internship employment tax credit under section 57-38-01.24.
- 6        ~~h.~~ Workforce recruitment credit under section 57-38-01.25.
- 7        ~~i.~~ Angel fund investment tax credit under section 57-38-01.26 (effective for the first
- 8                taxable year beginning after December 31, 2016).
- 9        ~~j.f.~~ Marriage penalty credit under section 57-38-01.28.
- 10       ~~k.g.i.~~ Research and experimental expenditures under section 57-38-30.5.
- 11       ~~l.h.k.~~ Geothermal energy device installation credit under section 57-38-01.8.
- 12       ~~m.i.l.~~ Long-term care partnership plan premiums income tax credit under section
- 13                57-38-29.3.
- 14       ~~n.j.m.~~ Employer tax credit for salary and related retirement plan contributions of
- 15                mobilized employees under section 57-38-01.31.
- 16        ~~o.~~ Automating manufacturing processes tax credit under section 57-38-01.33
- 17                (effective for the first five taxable years beginning after December 31, 2012).
- 18        ~~p.k.n.~~ Income tax credit for passthrough entity contributions to private education
- 19                institutions under section 57-38-01.7.
- 20        ~~q.l.o.~~ Angel investor tax credit under section 57-38-01.26.

21        ~~**SECTION 2. REPEAL.** Sections 57-38-01.20, 57-38-01.24, and 57-38-01.25 of the North~~

22        ~~Dakota Century Code are repealed.~~

23        ~~**SECTION 3. EFFECTIVE DATE.** This Act is effective for taxable years beginning after~~

24        ~~December 31, 2018.~~