

**FIRST ENGROSSMENT
with Senate Amendments
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.

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

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

8 Family care credit.

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

- 11 7. A taxpayer filing a return under this section is entitled to the following tax credits:
- 12 a. Family care tax credit under section 57-38-01.20.
 - 13 b. Renaissance zone tax credits under sections 40-63-04, 40-63-06, and 40-63-07.
 - 14 c. Agricultural business investment tax credit under section 57-38.6-03.
 - 15 d. Seed capital investment tax credit under section 57-38.5-03.
 - 16 e. Planned gift tax credit under section 57-38-01.21.
 - 17 f. Biodiesel fuel or green diesel fuel tax credits under sections 57-38-01.22 and
18 57-38-01.23.
 - 19 g. Internship employment tax credit under section 57-38-01.24.
 - 20 h. Workforce recruitment credit under section 57-38-01.25.
 - 21 i. ~~Angel fund investment tax credit under section 57-38-01.26 (effective for the first~~
22 ~~taxable year beginning after December 31, 2016).~~
 - 23 j. Marriage penalty credit under section 57-38-01.28.
 - 24 k-j. Research and experimental expenditures under section 57-38-30.5.

Sixty-sixth
Legislative Assembly

- 1 l.k. Geothermal energy device installation credit under section 57-38-01.8.
- 2 m.l. Long-term care partnership plan premiums income tax credit under section
- 3 57-38-29.3.
- 4 n.m. Employer tax credit for salary and related retirement plan contributions of
- 5 mobilized employees under section 57-38-01.31.
- 6 o. ~~Automating manufacturing processes tax credit under section 57-38-01.33-~~
- 7 ~~(effective for the first five taxable years beginning after December 31, 2012).~~
- 8 p.n. Income tax credit for passthrough entity contributions to private education
- 9 institutions under section 57-38-01.7.
- 10 q.o. Angel investor tax credit under section 57-38-01.26.