

**FIRST ENGROSSMENT
with Conference Committee 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 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.

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

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

9 Family care credit.

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

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

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

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

- 19 a. Family care tax credit under section 57-38-01.20.
20 b. Renaissance zone tax credits under sections 40-63-04, 40-63-06, and 40-63-07.
21 c. Agricultural business investment tax credit under section 57-38.6-03.
22 d. Seed capital investment tax credit under section 57-38.5-03.
23 e. Planned gift tax credit under section 57-38-01.21.

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