

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            ~~h-k.~~    Geothermal energy device installation credit under section 57-38-01.8.
- 6            ~~m-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.~~