

**Sixty-seventh Legislative Assembly of North Dakota
In Special Session Commencing Monday, November 8, 2021**

HOUSE BILL NO. 1515
(Representatives Heinert, Bosch, Klemin, Meier, Nehring, Porter)
(Senators Bell, Dever, Larson, Poolman)

AN ACT to create and enact a new section to chapter 57-38 and a new subdivision to subsection 7 of section 57-38-30.3 of the North Dakota Century Code, relating to an individual income tax credit; to provide an effective date; and to provide an expiration date.

BE IT ENACTED BY THE LEGISLATIVE ASSEMBLY OF NORTH DAKOTA:

SECTION 1. A new section to chapter 57-38 of the North Dakota Century Code is created and enacted as follows:

Individual income tax credit.

A resident of this state is entitled to a nonrefundable credit against the resident's income tax liability as determined under section 57-38-30.3 for the taxable year. The maximum credit that may be claimed by a resident under this section for the taxable year is three hundred fifty dollars. The amount claimed may not exceed the amount of the resident's income tax liability as determined under this chapter for the taxable year. Any credit amount exceeding a resident's income tax liability for the taxable year may not be claimed as a carryback or carryforward.

SECTION 2. A new subdivision to subsection 7 of section 57-38-30.3 of the North Dakota Century Code is created and enacted as follows:

Individual income tax credit under section 1 of this Act.

SECTION 3. EFFECTIVE DATE - EXPIRATION DATE. This Act is effective for the first two taxable years beginning after December 31, 2020, and is thereafter ineffective.

Speaker of the House

President of the Senate

Chief Clerk of the House

Secretary of the Senate

This certifies that the within bill originated in the House of Representatives of the Sixty-seventh Legislative Assembly of North Dakota and is known on the records of that body as House Bill No. 1515.

House Vote: Yeas 92 Nays 0 Absent 2

Senate Vote: Yeas 40 Nays 7 Absent 0

Chief Clerk of the House

Received by the Governor at _____ M. on _____, 2021.

Approved at _____ M. on _____, 2021.

Governor

Filed in this office this _____ day of _____, 2021,

at _____ o'clock _____ M.

Secretary of State