

**HOUSE BILL NO. 1223**

Introduced by

Representatives Brandenburg, Devlin, Kretschmar, Severson

Senators Klein, Kroeplin

1 A BILL for an Act to amend and reenact subsection 1 of section 57-38-01.8 of the North Dakota  
2 Century Code, relating to application of the income tax credit for geothermal, solar, or wind  
3 energy devices on leased property; and to provide an effective date.

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

5 **SECTION 1. AMENDMENT.** Subsection 1 of section 57-38-01.8 of the North Dakota  
6 Century Code is amended and reenacted as follows:

7 1. Any taxpayer filing a North Dakota income tax return pursuant to the provisions of  
8 this chapter may claim a credit for the cost of a geothermal, solar, or wind energy  
9 device installed in a building or on property owned or leased by the taxpayer in  
10 North Dakota. The credit provided in this section must be in an amount equal to  
11 five percent per year for three years of the actual cost of acquisition and installation  
12 of the geothermal, solar, or wind energy device and must be subtracted from any  
13 income tax liability of the taxpayer as determined pursuant to the provisions of this  
14 chapter.

15 **SECTION 2. EFFECTIVE DATE.** This Act is effective for taxable years beginning after  
16 December 31, 2000.