

Fifty-ninth
Legislative Assembly
of North Dakota

ENGROSSED HOUSE BILL NO. 1246

Introduced by

Representatives Vigesaa, Froelich, Uglen

Senators Bowman, J. Lee, Warner

1 A BILL for an Act to create and enact a new section to chapter 57-38 of the North Dakota
2 Century Code, relating to a corporate income tax credit for purchase of an automated external
3 defibrillator; and to provide an effective date.

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

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

7 **Credit for purchase of automated external defibrillator.** A corporation is allowed a
8 credit against taxes otherwise due under section 57-38-30 in the amount of twenty-five percent
9 of the purchase price or five hundred dollars, whichever is less, for purchase during the taxable
10 year of one automated external defibrillator for a workplace located in North Dakota.

11 **SECTION 2. EFFECTIVE DATE.** This Act is effective for taxable years beginning after
12 December 31, 2004.