

**SENATE BILL NO. 2196**

Introduced by

Senators Bowman, Robinson, Wardner

Representatives Hunskor, Nicholas, Nottestad

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 an optional contribution by individual income taxpayers for programs  
3 and activities conducted by the silver-haired education association; to provide an appropriation;  
4 to provide a continuing appropriation; and to provide an effective date.

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

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

8 **Optional contributions to silver-haired education association fund - Appropriation**  
9 **- Continuing appropriation.** An individual taxpayer may designate on the tax return of that  
10 individual a contribution to the silver-haired education association fund of any amount of one  
11 dollar or more to be added to tax liability or deducted from any refund that would otherwise be  
12 payable by or to the individual. On the individual state income tax return, the tax commissioner  
13 shall notify the individual of this optional contribution. Notwithstanding any other provision of  
14 law, up to twelve thousand dollars received from contributions to the silver-haired education  
15 association during the biennium beginning July 1, 2005, and ending June 30, 2007, must be  
16 deposited in the tax commissioner's operating fund and is appropriated to the tax commissioner  
17 for the purpose of defraying the costs of collection of these optional contributions. The  
18 remaining amount of these optional contributions must be transferred by the tax commissioner  
19 to the state treasurer for deposit in a special fund in the state treasury known as the  
20 silver-haired education association fund. Moneys in the silver-haired education association  
21 fund are appropriated as a standing and continuing appropriation to the department of human  
22 services for disbursement to the silver-haired education association as needed for a biennial  
23 silver-haired legislative assembly and for education concerning senior citizen issues and the  
24 legislative process.

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