

HOUSE BILL NO. 1471

Introduced by

Representatives S. Kelsh, Hawken, Iverson, Thoreson

Senators Bercier, Wardner

1 A BILL for an Act to create and enact a new section to chapter 57-38 and a new subsection to
2 section 57-38-30.3 of the North Dakota Century Code, relating to an income tax credit for
3 employers for contributions or support for child care programs for dependents of employees;
4 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 **Employer credit for employee child care program or child care contribution.**

- 9 1. An employer is entitled to an income tax credit against taxes due and computed
10 under section 57-38-29, 57-38-30, or 57-38-30.3 in an amount equal to the amount
11 of the employer-provided child care credit allowed to that employer under Internal
12 Revenue Code section 45F [26 U.S.C. 45F], which is attributable to amounts paid
13 or incurred to or for qualified child care facilities in this state.
- 14 2. An employer is not entitled to the credit under this section unless the employer
15 offers a benefit of comparable worth to its employees who do not use the
16 employer's employee child care program or child care contribution.

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

19 A taxpayer filing a return under this section is entitled to the employer child care
20 program credit under section 1 of this Act.

21 **SECTION 3. EFFECTIVE DATE.** This Act is effective for taxable years beginning after
22 December 31, 2004.