

**SENATE BILL NO. 2372**

Introduced by

Senators Heckaman, Bakke

Representative D. Johnson

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 classroom supplies purchased by a teacher; 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 Teacher classroom supply credit. A taxpayer who is a teacher is entitled to a credit  
8 against tax liability as determined under section 57-38-29 or section 57-38-30.3 in an amount of  
9 up to two hundred fifty dollars for unreimbursed expenditures made by the teacher for  
10 classroom supplies in kindergarten through grade twelve in any accredited elementary or  
11 secondary school in this state.

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

14 A taxpayer filing a return under this section is entitled to the credit provided under  
15 section 1 of this Act.

16 **SECTION 3. EFFECTIVE DATE.** This Act is effective for taxable years beginning after  
17 December 31, 2006.