

Introduced by

Representatives Dosch, Belter, Kasper, Klein, B. Koppelman, Larson, Meier, Owens, Porter,
Steiner, Streyle

Senator Wanzek

1 A BILL for an Act to create and enact a new subdivision to subsection 2 of section 57-38-30.3 of
2 the North Dakota Century Code, relating to a parent's choice individual income tax deduction for
3 qualified educational expenses; and to provide an effective date.

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

5 **SECTION 1.** A new subdivision to subsection 2 of section 57-38-30.3 of the North Dakota
6 Century Code is created and enacted as follows:

7 Reduced by the amount up to a maximum of five thousand dollars, or two
8 thousand five hundred dollars in the case of married individuals filing separately,
9 of qualified educational expenses paid by the taxpayer for each qualifying child
10 during the taxable year. This adjustment does not apply to individuals with
11 taxable income exceeding sixty thousand dollars during the taxable year or to
12 married individuals filing jointly with taxable income exceeding one hundred
13 twenty thousand dollars during the taxable year. The adjustment under this
14 subdivision shall be claimed in the form and manner prescribed by the tax
15 commissioner. For purposes of this subdivision:

- 16 (1) "Qualified educational expenses" means the amount expended for each
17 qualifying child for books and tuition relating to the child's education at a
18 nonpublic school.
- 19 (2) "Qualifying child" means a child who was a nonpublic school student under
20 the age of eighteen at the end of the taxable year. ~~A qualifying child must be~~
21 ~~related to the taxpayer by blood, marriage, former marriage, adoption, or~~
22 ~~other legal guardianship.~~

- 23 (3) "Taxpayer" means the parent or legal guardian of a qualifying child.

- 1 **SECTION 2. EFFECTIVE DATE.** This Act is effective for taxable years beginning after
- 2 December 31, 2014.