

Introduced by

Representatives Owens, Dockter, Haak, Sanford, Silbernagel, Trottier, Weisz

Senators Armstrong, J. Lee, Poolman, Rust, Sorvaag

1 A BILL for an Act to provide for a legislative management study of individual income tax credits  
2 available for qualified care expenses paid for the care of a qualifying family member.

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

4 **SECTION 1. LEGISLATIVE MANAGEMENT STUDY - TAX CREDIT FOR CARE OF**  
5 **FAMILY MEMBER.** During the 2015-16 interim, the legislative management shall consider  
6 studying individual income tax credits available for qualified care expenses paid for the care of a  
7 qualifying family member. The study, if conducted, must determine whether the credit provides  
8 adequate incentives for individuals to provide care for those who cannot care for their own  
9 needs and the degree that care provided by individuals reduces the cost of state and local  
10 funding for care services. The legislative management shall report its findings and  
11 recommendations, together with any legislation required to implement the recommendations, to  
12 the sixty-fifth legislative assembly.