Sixty-fifth Legislative Assembly of North Dakota
In Regular Session Commencing Tuesday, January 3, 2017

HOUSE BILL NO. 1239

(Representatives K. Koppelman, Brabandt, Karls, Kasper, B. Koppelman, McWilliams, M. Nelson, Olson, Skroch, Sukut)

(Senators Erbele, D. Larson)

AN ACT to create and enact a new subdivision to subsection 2 of section 57-38-30.3 of the North Dakota Century Code, relating to an individual income tax deduction for a birth resulting in stillbirth; and to provide an effective date.

BE IT ENACTED BY THE LEGISLATIVE ASSEMBLY OF NORTH DAKOTA:

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

> Reduced by an amount equal to the exemption available for a qualifying child under section 152 of the Internal Revenue Code [26 U.S.C. 152], as amended, for each birth resulting in stillbirth, as defined in section 23-02.1-01, for which a fetal death certificate has been filed under section 23-02.1-20. For purposes of this subdivision, the exemption may only be claimed in the taxable year in which the stillbirth occurred.

SECTION 2. EFFECTIVE DATE. This Act is effective for taxable years beginning after December 31, 2016.

_____
Speaker of the House

_____
President of the Senate

_____
Chief Clerk of the House

_____
Secretary of the Senate

This certifies that the within bill originated in the House of Representatives of the Sixty-fifth Legislative Assembly of North Dakota and is known on the records of that body as House Bill No. 1239.

House Vote: Yeas 90   Nays 0   Absent 4

Senate Vote: Yeas 47   Nays 0   Absent 0

_____
Chief Clerk of the House

Received by the Governor at _____M. on _____, 2017.

Approved at _____M. on _____, 2017.

_____
Governor

Filed in this office this _____day of _____, 2017,

at _____ o'clock _____M.

_____
Secretary of State