

Sixty-sixth
Legislative Assembly
of North Dakota

ENGROSSED HOUSE BILL NO. 1276

Introduced by

Representatives K. Koppelman, Devlin, Hatlestad, Karls, Louser, Pollert, Satrom, Schauer
Senators Heckaman, Hogan, Kannianen

1 A BILL for an Act to amend and reenact subdivision q of subsection 2 of section 57-38-30.3 of
2 the North Dakota Century Code, relating to an income tax deduction for a birth resulting in
3 stillbirth; and to provide for retroactive application.

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

5 **SECTION 1. AMENDMENT.** Subdivision q of subsection 2 of section 57-38-30.3 of the
6 North Dakota Century Code is amended and reenacted as follows:

7 q. Reduced by an amount equal to ~~the exemption available for a qualifying child~~
8 ~~under section 152 of the Internal Revenue Code [26 U.S.C. 152], as~~
9 ~~amended, four thousand one hundred fifty dollars for taxable year 2018,~~ for each
10 birth resulting in stillbirth, as defined in section 23-02.1-01, for which a fetal death
11 certificate has been filed under section 23-02.1-20. For taxable years beginning
12 after December 31, 2018, the deduction amount must be adjusted annually on
13 January first of each year by the cost of living adjustment. For purposes of this
14 subdivision, the "cost of living adjustment" means the percentage increase in the
15 consumer price index for all urban consumers in the midwest region as
16 determined by the United States department of labor, bureau of labor statistics,
17 for the most recent year ending December thirty-first. The exemption may only be
18 claimed in the taxable year in which the stillbirth occurred.

19 **SECTION 2. RETROACTIVE APPLICATION.** This Act applies retroactively to taxable years
20 beginning after December 31, 2017.