

Fifty-ninth
Legislative Assembly
of North Dakota

SENATE BILL NO. 2362

Introduced by

Senators Dever, Cook, Wardner

Representatives Carlisle, L. Meier, Thoreson

1 A BILL for an Act to amend and reenact subdivision u of subsection 1 of section 57-38-01.2 and
2 subdivision g of subsection 2 of section 57-38-30.3 of the North Dakota Century Code, relating
3 to income tax deduction for income of national guard and reserve volunteers for federal active
4 duty; and to provide an effective date.

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

6 **SECTION 1. AMENDMENT.** Subdivision u of subsection 1 of section 57-38-01.2 of the
7 North Dakota Century Code is amended and reenacted as follows:

8 u. Reduced by the amount received by the taxpayer as payment for services
9 performed when called or ordered to title 10 United States Code federal
10 service as a member of the national guard or reserve member of the armed
11 forces of the United States. An individual claiming the reduction under this
12 subdivision may not also claim the reduction under subdivision k for the time
13 the individual was under federal orders for active duty and may not claim a
14 reduction on income already excluded from federal taxation due to service in
15 a combat or hazardous duty zone. This subdivision does not apply to federal
16 service while attending annual training, basic military training, or professional
17 military education; ~~or active guard and reserve tours for which the member~~
18 ~~has volunteered.~~

19 **SECTION 2. AMENDMENT.** Subdivision g of subsection 2 of section 57-38-30.3 of the
20 North Dakota Century Code is amended and reenacted as follows:

21 g. Reduced by the amount received by the taxpayer as payment for services
22 performed when called or ordered to title 10 United States Code federal
23 service as a member of the national guard or reserve member of the armed
24 forces of the United States. This subdivision does not apply to federal service

1 while attending annual training, basic military training, or professional military
2 education, ~~or active guard and reserve tours for which the member has~~
3 volunteered.

4 **SECTION 3. EFFECTIVE DATE.** This Act is effective for taxable years beginning after
5 December 31, 2004.