Sixtieth Legislative Assembly of North Dakota

## HOUSE BILL NO. 1418

## Introduced by

Representatives Thoreson, Carlisle, Karls, Metcalf

Senators Marcellais, Tollefson

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 an income tax deduction for retired military

3 personnel pay; to amend and reenact subdivisions k and l of subsection 1 of section 57-38-01.2

4 of the North Dakota Century Code, relating to an income tax deduction for retired military

5 personnel pay; and to provide an effective date.

## 6 BE IT ENACTED BY THE LEGISLATIVE ASSEMBLY OF NORTH DAKOTA:

SECTION 1. AMENDMENT. Subdivision I of subsection 1 of section 57-38-01.2 of the
North Dakota Century Code, as effective for taxable years beginning before January 1, 2009, is
amended and reenacted as follows:

10I.Reduced by any amount, up to a maximum of five thousand dollars, received11by any person fifty years of age or older as retired military personnel pay for12service in the United States army, navy, air force, coast guard, or marine13corps or reserve components thereof; provided, however, that the adjustment14provided in this subdivision shall be reduced by any amount received15pursuant to the federal Social Security Act.

SECTION 2. AMENDMENT. Subdivision k of subsection 1 of section 57-38-01.2 of the
North Dakota Century Code, as effective for taxable years beginning after December 31, 2008,
is amended and reenacted as follows:

19	k.	Reduced by any amount, up to a maximum of five thousand dollars, received
20		by any person fifty years of age or older as retired military personnel pay for
21		service in the United States army, navy, air force, coast guard, or marine
22		corps or reserve components thereof; provided, however, that the adjustment
23		provided in this subdivision shall be reduced by any amount received
24		pursuant to the federal Social Security Act.

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- 1 SECTION 3. A new subdivision to subsection 2 of section 57-38-30.3 of the North
- 2 Dakota Century Code is created and enacted as follows:
- Reduced by the amount received by any person as retired military personnel
  pay for service in the United States army, navy, air force, coast guard, or
  marine corps or reserve components of the United States army, navy, air
  force, coast guard, or marine corps.
  SECTION 4. EFFECTIVE DATE. This Act is effective for taxable years beginning after
- 8 December 31, 2006.