

Sixtieth
Legislative Assembly
of North Dakota

SENATE BILL NO. 2088

Introduced by

Finance and Taxation Committee

(At the request of the Tax Commissioner)

1 A BILL for an Act to amend and reenact subsection 5 of section 57-02-08.1 of the North Dakota
2 Century Code, relating to the definition of permanently and totally disabled for purposes of
3 homestead property tax credit eligibility.

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

5 **SECTION 1. AMENDMENT.** Subsection 5 of section 57-02-08.1 of the North Dakota
6 Century Code is amended and reenacted as follows:

7 5. For the purposes of this section:

8 a. "Dependent" has the same meaning it has for federal income tax purposes.

9 b. "Homestead" has the same meaning as provided in section 47-18-01.

10 c. "Income" means income for the most recent complete taxable year from all
11 sources, including the income of any dependent of the applicant, and
12 including any county, state, or federal public assistance benefits, social
13 security, or other retirement benefits, but excluding any federal rent subsidy,
14 any amount excluded from income by federal or state law, and medical
15 expenses paid during the year by the applicant or the applicant's dependent
16 which is not compensated by insurance or other means.

17 d. "Medical expenses" has the same meaning as it has for state income tax
18 purposes, except that for transportation for medical care the person may use
19 the standard mileage rate allowed for state officer and employee use of a
20 motor vehicle under section 54-06-09.

21 e. "Permanently and totally disabled" means the inability to engage in any
22 substantial gainful activity by reason of any medically determinable physical or
23 mental impairment which can be expected to result in death or has lasted or
24 can be expected to last for a continuous period of not less than twelve months

- 1 as established by a certificate from a licensed physician or a written
- 2 determination of disability from the social security administration.