

Sixty-second
Legislative Assembly
of North Dakota

HOUSE BILL NO. 1178

Introduced by

Representatives DeKrey, Boehning, Owens

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; and to provide an effective date.

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

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

7 Reduced by the amount received by the taxpayer as retired military personnel
8 pay for service in the United States army, navy, air force, coast guard, or marine
9 corps or reserve components of the United States army, navy, air force, coast
10 guard, or marine corps, to the extent that retired military personnel pay is
11 included in North Dakota taxable income of the taxpayer.

12 **SECTION 2. EFFECTIVE DATE.** This Act is effective for taxable years beginning after
13 December 31, 2010.