

Sixty-second
Legislative Assembly
of North Dakota

HOUSE BILL NO. 1184

Introduced by

Representatives Amerman, J. Kelsh, Maragos

Senator Dotzenrod

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 a volunteer emergency responder individual income
3 tax deduction; 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 two thousand dollars for a full taxable year of service as a volunteer
8 emergency responder. A taxpayer who serves as a volunteer emergency
9 responder for less than a full taxable year is entitled to a percentage of the
10 reduction under this section equal to the number of days in the taxable year the
11 taxpayer serves as a volunteer emergency responder divided by the number of
12 days in the taxable year. An organization using the services of volunteer
13 emergency responders shall maintain a roster of volunteer emergency
14 responders in good standing who provide services to the organization, with the
15 beginning and ending dates of service for each individual for the taxable year. An
16 organization shall provide the roster to the tax commissioner upon request. For
17 purposes of this subdivision, "volunteer emergency responder" means an
18 individual in good standing as:

19 (1) Within the definition of emergency medical services personnel or
20 emergency medical services professional under section 23-27-02 and who
21 is a volunteer as that term is defined in section 23-27-04.1; or

22 (2) A volunteer firefighter as that term is defined in section 18-04-07.

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