

Sixty-second  
Legislative Assembly  
of North Dakota

**HOUSE BILL NO. 1400**

Introduced by

Representative Maragos

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 individual income tax deduction for the amount of  
3 increase in property taxes against the individual's homestead; 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 of the property or mobile home taxes paid by the  
8 taxpayer on the taxpayer's homestead in this state during the taxable year, if  
9 those taxes were not claimed as an itemized deduction on the taxpayer's federal  
10 income tax return for the taxable year.

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