

Sixty-second
Legislative Assembly
of North Dakota

HOUSE BILL NO. 1275

Introduced by

Representatives Klein, Gruchalla, S. Kelsh, Metcalf

Senators Burckhard, Hogue, Nething

1 A BILL for an Act to create and enact three new subdivisions to subsection 2 of section
2 57-38-30.3 of the North Dakota Century Code, relating to an individual income tax deduction for
3 a portion of retirement benefits for firefighters, police, highway patrol officers, military personnel,
4 and government employees; to provide an effective date; and to provide an expiration date.

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

6 **SECTION 1.** Three new subdivisions to subsection 2 of section 57-38-30.3 of the North
7 Dakota Century Code are created and enacted as follows:

8 Reduced by up to five thousand dollars received pursuant to the firefighters relief
9 associations authorized by chapters 18-05 and 18-11, police pension funds
10 authorized by chapter 40-45, or the highway patrolmen's retirement system
11 authorized by chapter 39-03.1.

12 Reduced by up to five thousand dollars received by any person fifty years of age
13 or older as retired military personnel pay for service in the national guard, United
14 States army, navy, air force, coast guard, or marine corps, or reserve
15 components thereof.

16 Reduced by up to five thousand dollars received as retirement benefits paid by
17 the United States, a territory or possession or political subdivision thereof, the
18 government of the District of Columbia, or an agency or instrumentality of one or
19 more of the foregoing, other than retired military personnel pay exempted under
20 this subsection.

21 **SECTION 2. EFFECTIVE DATE - EXPIRATION DATE.** This Act is effective for the first five
22 taxable years beginning after December 31, 2011, and is thereafter ineffective.

