

Sixty-second  
Legislative Assembly  
of North Dakota

**HOUSE BILL NO. 1320**

Introduced by

Representatives Klemin, Devlin, Porter

Senators Dever, Uglem

- 1 A BILL for an Act to create and enact a new section to chapter 50-24.1 of the North Dakota  
2 Century Code, relating to deductions from income for determining medical assistance eligibility.

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

- 4 **SECTION 1.** A new section to chapter 50-24.1 of the North Dakota Century Code is created  
5 and enacted as follows:

6 **Real estate taxes on rental property as deduction from income.**

- 7 For purposes of determining the treatment of income and the application of income to the  
8 cost of care for medical assistance eligibility for an individual screened as requiring nursing care  
9 services, the department of human services shall allow as a deduction from income the real  
10 estate taxes for rental property that is located in the state.