FIRST ENGROSSMENT

Sixty-second Legislative Assembly of North Dakota

ENGROSSED 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 rental 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, and who is receiving nursing care services, the department of human services shall
- 10 allow as a deduction from countable gross rental income the real estate taxes for rental property
- 11 if the individual is responsible for paying the real estate taxes for that property.