

Sixty-second  
Legislative Assembly  
of North Dakota

**HOUSE BILL NO. 1072**

Introduced by

Representatives Nathe, Belter, L. Meier, Porter

Senators Cook, Hogue

(At the request of the Tax Commissioner)

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 income tax deduction to remove the marriage  
3 penalty contained in the federal standard deduction for married persons filing jointly; and to  
4 provide an effective date.

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

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

8 For married individuals filing jointly, reduced by an amount equal to the excess of  
9 the recomputed itemized deductions or standard deduction over the amount of  
10 the itemized deductions or standard deduction deducted in computing federal  
11 taxable income. For purposes of this subdivision, "itemized deductions or  
12 standard deduction" means the amount under section 63 of the Internal Revenue  
13 Code that the married individuals deducted in computing their federal taxable  
14 income and "recomputed itemized deductions or standard deduction" means an  
15 amount determined by computing the itemized deductions or standard deduction  
16 in a manner that replaces the basic standard deduction under section 63(c)(2) of  
17 the Internal Revenue Code for married individuals filing jointly with an amount  
18 equal to double the amount of the basic standard deduction under section 63(c)  
19 (2) of the Internal Revenue Code for a single individual other than a head of  
20 household and surviving spouse. If the married individuals elected under section  
21 63(e) of the Internal Revenue Code to deduct itemized deductions in computing  
22 their federal taxable income even though the amount of the allowable standard  
23 deduction is greater, the reduction under this subdivision is not allowed. Married

1                   individuals filing jointly shall compute the available reduction under this  
2                   subdivision in a manner prescribed by the tax commissioner.

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