Sixty-ninth
Legislative Assembly
of North Dakota

FIRST ENGROSSMENT

ENGROSSED SENATE BILL NO. 2093

Introduced by

Senators Larson, Rummel

A BILL for an Act to amend and reenact subdivision u of subsection 2 of section 57-38-30.3 of the North Dakota Century Code, relating to an income tax deduction for retired law enforcement personnel benefits; and to provide for retroactive application.

BE IT ENACTED BY THE LEGISLATIVE ASSEMBLY OF NORTH DAKOTA:

SECTION 1. AMENDMENT. Subdivision u of subsection 2 of section 57-38-30.3 of the North Dakota Century Code is amended and reenacted as follows:

u. Reduced by the amount of retired law enforcement personnel benefits received by a ~~taxpayer who has served a combined total of at least twenty years as a peace officer or has medically retired from the taxpayer's duties as a peace officer with a medical certificate due to a permanent mental or physical disability that rendered the taxpayer unable to discharge the taxpayer's duties as a peace officer~~qualified retired peace officer, including retired law enforcement personnel benefits paid to the surviving spouse of a deceased qualified retired peace officer, but only to the extent the amount was included in federal taxable income. For purposes of this subdivision:

(1) "Peace officer" means a public servant authorized by law or by a government agency or branch of the United States, a state, or a political subdivision of a state to enforce the law and to conduct or engage in investigations of violations of the law.

(2) "Qualified retired peace officer" means a peace officer who has:

(a) Served a combined total of at least twenty years as a peace officer; or

(b) Medically retired from the peace officer's duties with a medical certificate due to a permanent mental or physical disability that rendered the peace officer unable to discharge the peace officer's duties.

~~(2)~~(3) "Retired law enforcement personnel benefits" means retirement income received by a ~~taxpayer~~qualified retired peace officer or surviving spouse of a deceased qualified retired peace officer who is eligible to receive retirement income attributable to the ~~taxpayer's~~qualified retired peace officer's employment as a peace officer from a retirement plan maintained by or through the employer from which the ~~taxpayer~~qualified retired peace officer retired as a peace officer.

SECTION 2. RETROACTIVE APPLICATION. This Act applies retroactively to taxable years beginning after December 31, 2023.