

March 12, 2025

House Finance and Taxation Committee

SB 093

Representative Criag Headland, Chair

For the record, I am Stephanie Dassinger Engebretson, and I am appearing on behalf of the Chiefs of Police Association of North Dakota. I am also the deputy director and attorney for the North Dakota League of Cities.

The Chiefs of Police support SB 2093. This bill is a technical correction to SB 2147 which passed last session. SB 2147 (2023) provided for an income tax deduction for law enforcement retirement when the law enforcement officer retired after serving a total of twenty years or medically retired due to a permanent or physical disability. SB 2147 (2023) missed including language providing a law enforcement officer's surviving spouse with the same income tax deduction if his or her law enforcement spouse predeceases him or her. The Chiefs of Police do not believe this was the legislature's intent when passing the bill.

SB 2093 adds language to include a law enforcement officer's surviving spouse with the income tax deduction and to make that deduction retroactive to taxable years beginning after December 31, 2023.

The Chiefs of Police respectfully request a Do Pass recommendation on SB 2093.