

**SENATE BILL NO. 2367**

Introduced by

Senators Heitkamp, Grindberg, Krauter

Representatives DeKrey, Gulleson, Warnke

1 A BILL for an Act to create and enact a new subdivision to subsection 1 of section 57-38-01.2  
2 and a new subdivision to subsection 2 of section 57-38-30.3 of the North Dakota Century Code,  
3 relating to an income tax deduction for members of the armed forces of the United States or the  
4 national guard or reserve units called to federal active duty; and to provide an effective date.

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

6 **SECTION 1.** A new subdivision to subsection 1 of section 57-38-01.2 of the North  
7 Dakota Century Code is created and enacted as follows:

8 Reduced by the amount received by the taxpayer as payment for services  
9 performed while under federal orders for active duty as a member of the  
10 armed forces of the United States or the national guard or of a reserve unit of  
11 the armed forces of the United States during times when the taxpayer's  
12 national guard or reserve unit which is normally stationed in this state is under  
13 federal orders for active duty outside this state. An individual claiming the  
14 reduction under this subdivision may not also claim the reduction under  
15 subdivision k for the time the individual was under federal orders for active  
16 duty.

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

19 Reduced by the amount received by the taxpayer as payment for services  
20 performed while under federal orders for active duty as a member of the  
21 armed forces of the United States or the national guard or of a reserve unit of  
22 the armed forces of the United States during times when the taxpayer's  
23 national guard or reserve unit which is normally stationed in this state is under  
24 federal orders for active duty outside this state.

1           **SECTION 3. EFFECTIVE DATE.** This Act is effective for taxable years beginning after  
2   December 31, 2002.