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Sixty-second
Legislative Assembly
of North Dakota

HOUSE BILL NO. 1390

Introduced by

Representatives Mueller, J. Nelson, Winrich

Senators Olafson, Uglem, Dotzenrod

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 for certain social security

3 benefits; and to provide an effective date.

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

5   **SECTION 1.** A new subdivision to subsection 2 of section 57-38-30.3 of the North Dakota

6 Century Code is created and enacted as follows:

7   Reduced by an amount equal to social security benefits and tier one railroad

8   retirement benefits included in federal adjusted gross income under section 86 of

9   the Internal Revenue Code, to the extent the benefits are allocated to this state,

10   multiplied by:

11   (1)   One hundred percent, if the taxpayer's federal adjusted gross income does

12   not exceed fifty thousand dollars, or sixty thousand dollars for married

13   persons filing a joint return.

14   (2)   Seventy-five percent, if the taxpayer's federal adjusted gross income

15   exceeds fifty thousand dollars but does not exceed seventy thousand

16   dollars, or exceeds sixty thousand dollars but does not exceed eighty

17   thousand dollars for married persons filing a joint return.

18   (3)   Fifty percent, if the taxpayer's federal adjusted gross income exceeds

19   seventy thousand dollars but does not exceed eighty-five thousand dollars,

20   or exceeds eighty thousand dollars but does not exceed ninety-five

21   thousand dollars for married persons filing a joint return.

22   No deduction is allowed under this subdivision if the taxpayer's federal adjusted

23   gross income exceeds eighty-five thousand dollars, or ninety-five thousand

24   dollars for married persons filing a joint return.

1   **SECTION 2. EFFECTIVE DATE.** This Act is effective for taxable years beginning after

2   December 31, 2010.