

Introduced by

Senators Schaible, Cook, Marcellais

Representatives Rohr, Schmidt

1 A BILL for an Act to amend and reenact subdivision o of subsection 2 of section 57-38-30.3 of  
2 the North Dakota Century Code, relating to the income tax exemption applying to qualifying  
3 reservation residents, activities, and sources; and to provide an effective date.

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

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

7 o. Reduced by the amount of income of a taxpayer, who resides anywhere within  
8 the exterior boundaries of anya reservation situated in this state or situated both  
9 in this state and in an adjoining state and who is an enrolled member of a  
10 federally recognized Indian tribe, from activities or sources anywhere within the  
11 exterior boundaries of anya reservation situated in this state or both situated in  
12 this state and in an adjoining state.

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