

**SENATE BILL NO. 2296**

Introduced by

Senators Unruh, Dever, Luick

Representatives Heller, K. Koppelman, Maragos

1 | A BILL for an Act to amend and reenact ~~subsection~~subsections 1 and 2 of section 57-02-08.8 of  
2 | the North Dakota Century Code, relating to an increase in the amount of valuation covered by  
3 | the disabled veterans credit; and to provide an effective date.

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

5 | **SECTION 1. AMENDMENT.** ~~Subsection~~Subsections 1 and 2 of section 57-02-08.8 of the  
6 | North Dakota Century Code ~~is~~are amended and reenacted as follows:

7 | 1. A disabled veteran of the United States armed forces with an armed forces  
8 | service-connected disability of fifty percent or greater or a disabled veteran who has  
9 | an extra-schedular rating to include individual unemployability that brings the veteran's  
10 | total disability rating to one hundred percent as determined by the department of  
11 | veterans' affairs, who was discharged under honorable conditions or who has been  
12 | retired from the armed forces of the United States, or the unremarried surviving  
13 | spouse if the disabled veteran is deceased, is eligible for a credit applied against the  
14 | first ~~five~~six thousand ~~four~~seven hundred fifty dollars of taxable valuation of the fixtures,  
15 | buildings, and improvements of the homestead owned and occupied by the disabled  
16 | veteran or unremarried surviving spouse equal to the percentage of the disabled  
17 | veteran's disability compensation rating for service-connected disabilities as certified  
18 | by the department of veterans' affairs for the purpose of applying for a property tax  
19 | exemption. An unremarried surviving spouse who is receiving department of veterans'  
20 | affairs dependency and indemnity compensation receives a one hundred percent  
21 | exemption as described in this subsection.

22 | 2. If two disabled veterans are married to each other and living together, their combined  
23 | credits may not exceed one hundred percent of five~~six~~ thousand four~~seven~~ hundred  
24 | fifty dollars of taxable valuation of the fixtures, buildings, and improvements of the

1 homestead. If a disabled veteran co-owns the homestead property with someone  
2 other than the disabled veteran's spouse, the credit is limited to that disabled veteran's  
3 interest in the fixtures, buildings, and improvements of the homestead, to a maximum  
4 amount calculated by multiplying ~~five~~six thousand ~~four~~seven hundred ~~five~~ty dollars of  
5 taxable valuation by the disabled veteran's percentage of interest in the homestead  
6 property and multiplying the result by the applicant's certified disability percentage.

7 **SECTION 2. EFFECTIVE DATE.** This Act is effective for taxable years beginning after  
8 December 31, 2012.