

HOUSE BILL NO. 1053

Introduced by

Representatives Vetter, Kasper, C. Johnson, Schneider, Eidson, Beadle, Blum, Johnston,
Schauer

Senators Meyer, Sorvaag, Burckhard

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 retired military
3 personnel 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 the amount received by a taxpayer as retired military personnel
8 benefits, including retired military personnel benefits paid to the surviving spouse
9 of a deceased retired member of the armed forces of the United States, a reserve
10 component of the armed forces of the United States, or the national guard, but
11 only to the extent the amount was included in federal taxable income.

12 **SECTION 2. EFFECTIVE DATE.** This Act is effective for taxable years beginning after
13 December 31, 2018.