

HOUSE BILL NO. 1374

Introduced by

Representatives Kasper, Bosch, Boschee, Dockter, K. Koppelman, Lefor, Louser, D. Ruby,
Schauer, Steiner

Senator Hogue

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 COVID-19 relief
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 the amount of any payment or benefit received by the taxpayer
8 which is authorized by the state or federal government and provided in response
9 to COVID-19, but only to the extent the payment or benefit was included in
10 federal taxable income. For purposes of this subdivision, "COVID-19" means the
11 severe acute respiratory syndrome coronavirus 2 identified as SARS-CoV-2.

12 **SECTION 2. EFFECTIVE DATE.** This Act is effective for taxable years beginning after
13 December 31, 2020.