

Introduced by

Senators Larson, Bekkedahl, Paulson

Representatives Dockter, Vetter

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 law enforcement
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 of retired law enforcement personnel benefits received
8 by a taxpayer ~~as retired law enforcement personnel benefits~~ who has served a
9 combined total of at least twenty years as a peace officer or has medically retired
10 from the taxpayer's duties as a peace officer with a medical certificate due to a
11 permanent mental or physical disability that rendered the taxpayer unable to
12 discharge the taxpayer's duties as a peace officer, but only to the extent the
13 amount was included in federal taxable income. For purposes of this subdivision:

14 (1) "Peace officer" means a public servant authorized by law or by a
15 government agency or branch of the United States, a state, or a political
16 subdivision of a state to enforce the law and to conduct or engage in
17 investigations of violations of the law.

18 (2) "Retired law enforcement personnel benefits" means retirement income
19 received by a taxpayer eligible to receive retirement income attributable to
20 the taxpayer's employment as a peace officer from a retirement plan
21 maintained by or through the employer from which the taxpayer retired as a
22 peace officer.

23 **SECTION 2. EFFECTIVE DATE.** This Act is effective for taxable years beginning after
24 December 31, 2022.