Legislative Assembly of North Dakota In Regular Session Commencing Tuesday, January 3, 2023

SENATE BILL NO. 2293 (Senators Meyer, Kannianen) (Representatives Dockter, Headland, Nathe, Vetter)

AN ACT to amend and reenact subdivision g of subsection 2 of section 57-38-30.3 of the North Dakota Century Code, relating to an income tax deduction for military pay; and to provide an effective date.

BE IT ENACTED BY THE LEGISLATIVE ASSEMBLY OF NORTH DAKOTA:

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

g. Reduced by the amount of military pay received by thea taxpayer as payment for services performed when mobilized under title 10 United States Code federal service as a member of the armed forces of the United States on federal active duty, member of the national guard, or reserve member of the armed forces of the United States, to the extent that military pay is included in North Dakota taxable income of the taxpayer. This subdivision does not apply to For purposes of this subdivision, "military pay" includes all federal service while attending annualpay for training, basic military training, or professional military education, mobilization, and bonuses and state pay when called to support an emergency on state active duty.

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

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	Preside	ent of the Senate		Speaker of the House Chief Clerk of the House	
	Secret	ary of the Senate			
		ill originated in the f that body as Sena		Legislative Assembly	of North Dakota
Senate Vote:	Yeas 40	Nays 4	Absent 3		
House Vote:	Yeas 89	Nays 3	Absent 2		
				Secretary of the Sen	ate
Received by the Governor atM. on					, 2023.
Approved at	M. on _				, 2023.
				Governor	
Filed in this off	ice this	day of			. 2023.
	clock				, 2020,
				Secretary of State	