Sixty-ninth Legislative Assembly of North Dakota

SENATE BILL NO. 2093

Introduced by

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Senators Larson, Rummel

- 1 A BILL for an Act to amend and reenact subdivision u of 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:

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

- u. Reduced by the amount of retired law enforcement personnel benefits received by a taxpayer who has served a combined total of at least twenty years as a peace officer or has medically retired from the taxpayer's duties as a peace officer with a medical certificate due to a permanent mental or physical disability that rendered the taxpayer unable to discharge the taxpayer's duties as a peace officerqualified retired peace officer, including retired law enforcement personnel benefits paid to the surviving spouse of a deceased qualified retired peace officer, but only to the extent the amount was included in federal taxable income. For purposes of this subdivision:
 - (1) "Peace officer" means a public servant authorized by law or by a government agency or branch of the United States, a state, or a political subdivision of a state to enforce the law and to conduct or engage in investigations of violations of the law.
 - (2) "Qualified retired peace officer" means a peace officer who has:
 - (a) Served a combined total of at least twenty years as a peace officer; or
 - (b) Medically retired from the peace officer's duties with a medical certificate due to a permanent mental or physical disability that

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1		rendered the peace officer unable to discharge the peace officer's
2		duties.
3	(2) (3)	"Retired law enforcement personnel benefits" means retirement income
4		received by a taxpayerqualified retired peace officer or surviving spouse of a
5		deceased qualified retired peace officer who is eligible to receive retirement
6		income attributable to the taxpayer'squalified retired peace officer's
7		employment as a peace officer from a retirement plan maintained by or
8		through the employer from which the taxpayerqualified retired peace officer
9		retired as a peace officer.
10	SECTION 2. E	FFECTIVE DATE. This Act is effective for taxable years beginning after
11	December 31, 202	4.