

SENATE BILL NO. 2093

Introduced by

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:**

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

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

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

20 (2) "Qualified retired peace officer" means a peace officer who has:

21 (a) Served a combined total of at least twenty years as a peace officer; or

22 (b) Medically retired from the peace officer's duties with a medical
23 certificate due to a permanent mental or physical disability that

