25.0009.01001 Title.02000 Adopted by the Finance and Taxation Committee January 8, 2025

Sixty-ninth Legislative Assembly of North Dakota

PROPOSED AMENDMENTS TO

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 for retroactive application.

4 BE IT ENACTED BY THE LEGISLATIVE ASSEMBLY OF NORTH DAKOTA:

5	SECTION	1. A	MENDMENT. 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.	Red	uced 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		peac	ce 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		officerqualified 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		<u>(2)</u>	"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			

1		<u>(b)</u>	Medically retired from the peace officer's duties with a medical
2			certificate due to a permanent mental or physical disability that
3			rendered the peace officer unable to discharge the peace officer's
4			duties.
5	(2)(3)	"Reti	red law enforcement personnel benefits" means retirement income
6		rece	ived by a taxpayerqualified retired peace officer or surviving spouse of a
7		<u>dece</u>	ased qualified retired peace officer who is eligible to receive retirement
8		incor	ne attributable to the taxpayer's<u>q</u>ualified retired peace officer's
9		emp	oyment as a peace officer from a retirement plan maintained by or
10		throu	igh the employer from which the taxpayerqualified retired peace officer
11		retire	ed as a peace officer.
12	SECTION 2.	FFEC	TIVE DATERETROACTIVE APPLICATION. This Act is effective
13	forapplies retroaction	vely to	o taxable years beginning after December 31, 2024 2023.