

FIRST ENGROSSMENT

ENGROSSED 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 for retroactive application.

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

1 (b) 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) "Retired law enforcement personnel benefits" means retirement income
6 received by a ~~taxpayer~~qualified retired peace officer or surviving spouse of a
7 deceased qualified retired peace officer who is eligible to receive retirement
8 income attributable to the ~~taxpayer's~~qualified retired peace officer's
9 employment as a peace officer from a retirement plan maintained by or
10 through the employer from which the ~~taxpayer~~qualified retired peace officer
11 retired as a peace officer.

12 **SECTION 2. RETROACTIVE APPLICATION.** This Act applies retroactively to taxable years
13 beginning after December 31, 2023.