

July 2004

Introduced by

1 A BILL for an Act to create and enact a new subdivision to subsection 1 of section 57-38-40 of  
2 the North Dakota Century Code, relating to the filing period for a claim for credit or refund  
3 attributable to the Service Members Civil Relief Act by a nonresident member of the United  
4 States armed services; to provide an effective date; and to provide an expiration date.

5 **BE IT ENACTED BY THE LEGISLATIVE ASSEMBLY OF NORTH DAKOTA:**

6 **SECTION 1.** A new subdivision to subsection 1 of section 57-38-40 of the North Dakota  
7 Century Code is created and enacted as follows:

8 A claim for credit or refund of an overpayment of tax imposed by this chapter  
9 may be made under this subdivision if the overpayment is attributable to  
10 application to the taxpayer of section 511 of the Service Members Civil Relief  
11 Act [Pub. L. 108-189; 117 Stat. 2835; 50 U.S.C. 501 et seq.]. Notwithstanding  
12 the time period for filing claims prescribed in this subsection, if a claim for  
13 credit or refund under this subdivision is barred because the time period for  
14 filing prescribed under this subsection expired before August 1, 2005, the  
15 claim for credit or refund may be filed on or before April 15, 2006.

16 **SECTION 2. EFFECTIVE DATE - EXPIRATION DATE.** This Act is effective for taxable  
17 years beginning after December 31, 2000, and before January 1, 2003, and is thereafter  
18 ineffective.