

April 15, 2025

Sixty-ninth
Legislative Assembly
of North Dakota

**PROPOSED AMENDMENTS TO
FIRST ENGROSSMENT**

ENGROSSED SENATE BILL NO. 2093

Introduced by

Senators Larson, Rummel

In place of the amendments (25.0009.02003) adopted by the House, Engrossed Senate Bill No. 2093 is amended by amendment (25.0009.02004) as follows:

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.

- 1 (2) "Qualified retired peace officer" means a peace officer who has:
2 (a) Served a combined total of at least twenty years as a peace officer; or
3 (b) Medically retired from the peace officer's duties with a medical
4 certificate due to a permanent mental or physical disability that
5 rendered the peace officer unable to discharge the peace officer's
6 duties.
- 7 (2)(3) "Retired law enforcement personnel benefits" means retirement income
8 received by a ~~taxpayer~~qualified retired peace officer or surviving spouse of a
9 deceased qualified retired peace officer who is eligible to receive retirement
10 income attributable to the ~~taxpayer's~~qualified retired peace officer's
11 employment as a peace officer from a retirement plan maintained by or
12 through the employer from which the ~~taxpayer~~qualified retired peace officer
13 retired as a peace officer.

14 **SECTION 2. RETROACTIVE APPLICATION.** ~~This~~Section 1 of this Act applies retroactively
15 to taxable years beginning after December 31, 2023.