

**FIRST ENGROSSMENT  
with House Amendments**

**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.** Section 1 of this Act applies retroactively to  
13 taxable years beginning after December 31, 2023.