

BILL NO.

Introduced by

Senator Meyer

1 A BILL for an Act to amend and reenact subdivision g of subsection 2 of section 57-38-30.3 of
2 the North Dakota Century Code, relating to an income tax deduction for military pay; and to
3 provide an effective date.

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

5 **SECTION 1. AMENDMENT.** Subdivision g of subsection 2 of section 57-38-30.3 of the
6 North Dakota Century Code is amended and reenacted as follows:

7 g. Reduced by the amount of military pay received by a taxpayer as a member of
8 the armed forces of the United States on federal active duty, member of the
9 national guard or reserve member of the armed forces of the United States, to
10 the extent that military pay is included in North Dakota taxable income of the
11 taxpayer. For purposes of this subdivision, "military":

12 (1) "Military pay" includes all means federal or state pay for training, education,
13 mobilization, and bonuses and state pay when called to support an
14 emergency on, including incentive bonuses, received by a taxpayer as a
15 member of the armed forces of the United States on federal active duty; a
16 reserve member of the armed forces of the United States; a member of the
17 national guard when mobilized under title 10 of the United States Code,
18 when training under title 32 of the United States Code, when activated for
19 state active duty, and when employed by the national guard as a federal
20 employee or a federally reimbursed state employee if military membership is
21 a condition of employment.

22 (2) "Armed forces" and "state active duty" have the same meaning as provided
23 in section 37-01-01.

- 1 **SECTION 2. EFFECTIVE DATE.** This Act is effective for taxable years beginning after
- 2 December 31, 2022.