

HOUSE BILL NO. 1258

Introduced by

Representatives Aarsvold, DeKrey, Poolman

Senators DeMers, Holmberg, Schobinger

1 A BILL for an Act to amend and reenact subdivisions l and r of subsection 1 of section
2 57-38-01.2 of the North Dakota Century Code, relating to the maximum individual long-form
3 income tax deduction for military and federal retirement benefits; and to provide an effective
4 date.

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

6 **SECTION 1. AMENDMENT.** Subdivisions l and r of subsection 1 of section 57-38-01.2
7 of the 1997 Supplement to the North Dakota Century Code are amended and reenacted as
8 follows:

9 l. Reduced by any amount, up to a maximum of ~~five~~ fifteen thousand dollars,
10 received by any person fifty years of age or older as retired military personnel
11 pay for service in the United States army, navy, air force, coast guard, or
12 marine corps or reserve components thereof; provided, however, that the
13 adjustment provided in this subdivision shall be reduced by any amount
14 received pursuant to the federal Social Security Act.

15 r. Reduced by any amount, up to a maximum of ~~five~~ fifteen thousand dollars,
16 received as retirement benefits paid by the United States, a territory or
17 possession or political subdivision thereof, the government of the District of
18 Columbia, or an agency or instrumentality of one or more of the foregoing,
19 other than retired military personnel pay, as exempted in subdivision l;
20 provided, however, that the adjustment provided in this subdivision must be
21 reduced by any amount received pursuant to the federal Social Security Act.

22 **SECTION 2. EFFECTIVE DATE.** This Act is effective for taxable years beginning after
23 December 31, 1998.