

HOUSE BILL NO. 1059

Introduced by

Representatives Koppang, Gulleson, M. Klein

Senators Thane, Wardner

1 A BILL for an Act to amend and reenact subsection 4 of section 57-02-08.1 of the North Dakota
2 Century Code, relating to determination of medical care transportation expenses for purposes
3 of the homestead property tax credit for senior citizens; and to provide an effective date.

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

5 **SECTION 1. AMENDMENT.** Subsection 4 of section 57-02-08.1 of the North Dakota
6 Century Code is amended and reenacted as follows:

7 4. In determining a person's income for eligibility under this section, the amount of
8 medical expenses actually incurred by that person or any dependent person and
9 not compensated for by insurance or otherwise must be deducted. For purposes
10 of this section, the term "medical expenses" has the same meaning as it has for
11 state income tax purposes, except that for transportation for medical care the
12 person may use the standard mileage rate method allowed for federal income tax
13 purposes for business use of a motor vehicle.

14 **SECTION 2. EFFECTIVE DATE.** This Act is effective for taxable years beginning after
15 December 31, 2000.