

HOUSE BILL NO. 1306

Introduced by

Representatives Thoreson, Brandenburg, Dockter, Karls, Guggisberg

Senator Carlisle

1 A BILL for an Act to amend and reenact subsection 1 of section 57-02-08.8 of the North Dakota
2 Century Code, relating to disabled veteran's eligibility for a homestead tax credit; and to provide
3 an effective date.

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

5 **SECTION 1. AMENDMENT.** Subsection 1 of section 57-02-08.8 of the North Dakota
6 Century Code is amended and reenacted as follows:

7 1. A disabled veteran of the United States armed forces with an armed forces
8 service-connected disability of ~~fifty percent or greater~~ or a disabled veteran who has
9 an extra-schedular rating to include individual unemployability that brings the veteran's
10 total disability rating to one hundred percent as determined by the department of
11 veterans' affairs, who was discharged under honorable conditions or who has been
12 retired from the armed forces of the United States, or the unremarried surviving
13 spouse if the disabled veteran is deceased, is eligible for a credit applied against the
14 ~~first five~~ nine thousand four hundred dollars of taxable valuation of the fixtures,
15 buildings, and improvements of the homestead owned and occupied by the disabled
16 veteran or unremarried surviving spouse equal to the percentage of the disabled
17 veteran's disability compensation rating for service-connected disabilities as certified
18 by the department of veterans' affairs for the purpose of applying for a property tax
19 exemption. An unremarried surviving spouse who is receiving department of veterans'
20 affairs dependency and indemnity compensation receives a one hundred percent
21 exemption as described in this subsection.

22 **SECTION 2. EFFECTIVE DATE.** This Act is effective for taxable years beginning after
23 December 31, 2012.