

HOUSE BILL NO. 1061

Introduced by

Representatives Roers Jones, Pyle, Trottier

Senators Meyer, D. Larson

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 service payments and
3 retirement benefits received by an active or reserve member of the armed forces or the national
4 guard or a surviving spouse; and to provide an effective date.

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

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

8 g. Reduced by the amount of any payment received by the taxpayer ~~as payment for~~
9 ~~services performed when mobilized under title 10 United States Code federal~~
10 ~~service as a member of the national guard, or retirement benefits related to~~
11 services performed, as an active or reserve member of the armed forces of the
12 United States. ~~This subdivision does not apply to federal service while attending~~
13 ~~annual training, basic military training, or professional military education or the~~
14 national guard, regardless of whether the payment is made to the service
15 member or the service member's surviving spouse.

16 **SECTION 2. EFFECTIVE DATE.** This Act is effective for taxable years beginning after
17 December 31, 2018.