Sixty-sixth Legislative Assembly of North Dakota

HOUSE BILL NO. 1061

Introduced by

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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.

BE IT ENACTED BY THE LEGISLATIVE ASSEMBLY OF NORTH DAKOTA:

- SECTION 1. AMENDMENT. Subdivision g of subsection 2 of section 57-38-30.3 of the
 North Dakota Century Code is amended and reenacted as follows:
 - g. Reduced by the amount <u>of any payment</u> received by the taxpayer as payment for services performed when mobilized under title 10 United States Code federal service as a member of the national guard, or retirement benefits related to services performed, as an active or reserve member of the armed forces of the United States. This subdivision does not apply to federal service while attending annual training, basic military training, or professional military education or the national guard, regardless of whether the payment is made to the service member or the service member's surviving spouse.
- SECTION 2. EFFECTIVE DATE. This Act is effective for taxable years beginning after December 31, 2018.