

Sixty-third
Legislative Assembly
of North Dakota

ENGROSSED SENATE BILL NO. 2296

Introduced by

Senators Unruh, Dever, Luick

Representatives Heller, K. Koppelman, Maragos

1 A BILL for an Act to amend and reenact subsections 1 and 2 of section 57-02-08.8 of the North
2 Dakota Century Code, relating to an increase in the amount of valuation covered by the
3 disabled veterans credit; and to provide an effective date.

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

5 **SECTION 1. AMENDMENT.** Subsections 1 and 2 of section 57-02-08.8 of the North Dakota
6 Century Code are 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~~six thousand ~~four~~seven hundred fifty 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 2. If two disabled veterans are married to each other and living together, their combined
23 credits may not exceed one hundred percent of ~~five~~six thousand ~~four~~seven hundred
24 fifty dollars of taxable valuation of the fixtures, buildings, and improvements of the

1 homestead. If a disabled veteran co-owns the homestead property with someone
2 other than the disabled veteran's spouse, the credit is limited to that disabled veteran's
3 interest in the fixtures, buildings, and improvements of the homestead, to a maximum
4 amount calculated by multiplying ~~fivesix~~ thousand ~~fourseven~~ hundred fifty dollars of
5 taxable valuation by the disabled veteran's percentage of interest in the homestead
6 property and multiplying the result by the applicant's certified disability percentage.

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