Fifty-ninth Legislative Assembly of North Dakota
In Regular Session Commencing Tuesday, January 4, 2005

HOUSE BILL NO. 1041
(Legislative Council)
(Taxation Committee)

AN ACT to create and enact a new subdivision to subsection 1 of section 57-38-40 of the North Dakota Century Code, relating to the filing period for a claim for credit or refund attributable to the Servicemembers Civil Relief Act by a nonresident member of the United States armed services; to provide an effective date; and to provide an expiration date.

BE IT ENACTED BY THE LEGISLATIVE ASSEMBLY OF NORTH DAKOTA:

SECTION 1. A new subdivision to subsection 1 of section 57-38-40 of the North Dakota Century Code is created and enacted as follows:

> A claim for credit or refund of an overpayment of tax imposed by this chapter may be made under this subdivision if the overpayment is attributable to application to the taxpayer of section 511 of the Servicemembers Civil Relief Act [Pub. L. 108-189; 117 Stat. 2835; 50 U.S.C. 501 et seq.]. Notwithstanding the time period for filing claims prescribed in this subsection, if a claim for credit or refund under this subdivision is barred because the time period for filing prescribed under this subsection expired before August 1, 2005, the claim for credit or refund may be filed on or before April 15, 2006.

SECTION 2. EFFECTIVE DATE - EXPIRATION DATE. This Act is effective for taxable years beginning after December 31, 2000, and before January 1, 2003, and is thereafter ineffective.

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Speaker of the House

_____
President of the Senate

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Chief Clerk of the House

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Secretary of the Senate

This certifies that the within bill originated in the House of Representatives of the Fifty-ninth Legislative Assembly of North Dakota and is known on the records of that body as House Bill No. 1041.

House Vote: Yeas   87   Nays   0   Absent   7

Senate Vote: Yeas   45   Nays   0   Absent   2

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Chief Clerk of the House

Received by the Governor at _____ M. on _____, 2005.

Approved at _____ M. on _____, 2005.

_____
Governor

Filed in this office this _____ day of _____, 2005,

at _____ o'clock _____ M.

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Secretary of State