

**HOUSE BILL NO. 1468**

Introduced by

Representatives Amerman, Brandenburg, J. Kelsh

Senators Dotzenrod, Klein

1 A BILL for an Act to create and enact a new subdivision to subsection 1 of section 57-38-01.2  
2 and a new subdivision to subsection 2 of section 57-38-30.3 of the North Dakota Century Code,  
3 relating to a volunteer emergency responder individual income tax deduction.

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

5 **SECTION 1.** A new subdivision to subsection 1 of section 57-38-01.2 of the North  
6 Dakota Century Code is created and enacted as follows:

7 Reduced by two thousand dollars for a full taxable year of service as a  
8 volunteer emergency responder. A taxpayer who serves as a volunteer  
9 emergency responder for less than a full taxable year is entitled to a percentage of  
10 the reduction under this section equal to the number of days in the taxable year the  
11 taxpayer serves as a volunteer emergency responder divided by the number of  
12 days in the taxable year.

13 An organization using the services of volunteer emergency responders shall  
14 maintain a roster of volunteer emergency responders in good standing who provide  
15 services to the organization, with the beginning and ending dates of service for  
16 each individual for the taxable year. An organization shall provide the roster to the  
17 tax commission upon request.

18 For purposes of this subdivision, "volunteer emergency responder" means an individual  
19 in good standing as:

- 20 (1) Within the definition of emergency medical services personnel or  
21 emergency medical services professional under section 23-27-02 and  
22 who is a volunteer as that term is defined in section 23-27-04.1; or  
23 (2) A volunteer firefighter as that term is defined in section 18-04-07.

1           **SECTION 2.** A new subdivision to subsection 2 of section 57-38-30.3 of the North  
2 Dakota Century Code is created and enacted as follows:

3                           Reduced by the amount of the reduction to which the taxpayer is entitled for  
4                           services as a volunteer emergency responder under section 1 of this Act.

5           **SECTION 3. EFFECTIVE DATE.** This Act is effective for taxable years beginning after  
6 December 31, 2008.