

Introduced by

Legislative Management

(Government Services Committee)

1 A BILL for an Act to create and enact a new subdivision to subsection 2 of section 57-38-30.3 of
2 the North Dakota Century Code, relating to an income tax deduction for retired military
3 personnel pay; and to provide an effective date.

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

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

7 Reduced by the amount received by the taxpayer as retired military personnel
8 ~~pay as a~~ benefits, including retired military personnel benefits paid to the surviving
9 spouse of a deceased retired member of the armed forces of the United States or
10 reserve components of the armed forces of the United States or the national
11 guard or reserve components of the national guard, but only to the extent the
12 amount was included in federal taxable income.

13 **SECTION 2. EFFECTIVE DATE.** This Act is effective for taxable years beginning after
14 December 31, 2014.