

Introduced by

Senator Larson

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 law enforcement
3 personnel benefits; 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 a taxpayer as retired law enforcement
8 personnel benefits, but only to the extent the amount was included in federal
9 taxable income. For purposes of this subdivision:

10 (1) "Peace officer" means a public servant authorized by law or by a
11 government agency or branch of the United States, a state, or a political
12 subdivision of a state to enforce the law and to conduct or engage in
13 investigations of violations of the law.

14 (2) "Retired law enforcement personnel benefits" means retirement income
15 received by a taxpayer eligible to receive retirement income attributable to
16 the taxpayer's employment as a peace officer from a retirement plan
17 maintained by or through the employer from which the taxpayer retired as a
18 peace officer.

19 **SECTION 2. EFFECTIVE DATE.** This Act is effective for taxable years beginning after
20 December 31, 2022.