13.8178.02003 Title.04000

April 8, 2013

## PROPOSED AMENDMENTS TO ENGROSSED SENATE BILL NO. 2171

In lieu of the amendments adopted by the House as printed on pages 1114 and 1115 of the House Journal, Engrossed Senate Bill No. 2171 is amended as follows:

- Page 1, line 1, replace "subsection" with "subsections"
- Page 1, line 1, after "1" insert "and 5"
- Page 1, line 4, replace "Subsection" with "Subsections"
- Page 1, line 4, after "1" insert "and 5"
- Page 1, line 5, replace "is" with "are"
- Page 1, line 16, replace "twenty-six" with "twenty-two"
- Page 1, line 20, replace "twenty-six" with "twenty-two"
- Page 1, line 21, replace "thirty" with "twenty-six"
- Page 2, line 1, replace "thirty" with "twenty-six"
- Page 2, line 2, replace "thirty-four" with "thirty"
- Page 2, line 6, replace "thirty-four" with "thirty"
- Page 2, line 7, replace "thirty-eight" with "thirty-four"
- Page 2, line 11, replace "thirty-eight" with "thirty-four"
- Page 2, line 12, replace "forty-two" with "thirty-eight"
- Page 2, line 28, remove "two hundred"
- Page 2, line 28, overstrike "seventy-five" and insert immediately thereafter "two hundred"
- Page 3, after line 4, insert:
  - "5. For the purposes of this section:
    - a. "Dependent" has the same meaning it has for federal income tax purposes.
    - b. "Homestead" has the same meaning as provided in section 47-18-01.
    - c. "Income" means income for the most recent complete taxable year from all sources, including the income of any dependent of the applicant, and including any county, state, or federal public assistance benefits, social security, or other retirement benefits, and eighty percent of social security benefits, but excluding any federal rent subsidy, any amount excluded from income by federal or state law, and medical expenses paid during the year by the applicant or the applicant's dependent which is not compensated by insurance or other means.

- d. "Medical expenses" has the same meaning as it has for state income tax purposes, except that for transportation for medical care the person may use the standard mileage rate allowed for state officer and employee use of a motor vehicle under section 54-06-09.
- e. "Permanently and totally disabled" means the inability to engage in any substantial gainful activity by reason of any medically determinable physical or mental impairment which can be expected to result in death or has lasted or can be expected to last for a continuous period of not less than twelve months as established by a certificate from a licensed physician or a written determination of disability from the social security administration."

Page 3, line 6, after "2012" insert ", for ad valorem property taxes and for taxable years beginning after December 31, 2013, for mobile home taxes"

Renumber accordingly