

**Sixty-second Legislative Assembly of North Dakota
In Regular Session Commencing Tuesday, January 4, 2011**

SENATE BILL NO. 2208
(Senators Schaible, Cook, Marcellais)
(Representatives Rohr, Schmidt)

AN ACT to amend and reenact subdivision o of subsection 2 of section 57-38-30.3 of the North Dakota Century Code, relating to the income tax exemption applying to qualifying reservation residents, activities, and sources; and to provide an effective date.

BE IT ENACTED BY THE LEGISLATIVE ASSEMBLY OF NORTH DAKOTA:

SECTION 1. AMENDMENT. Subdivision o of subsection 2 of section 57-38-30.3 of the North Dakota Century Code is amended and reenacted as follows:

- o. Reduced by the amount of income of a taxpayer, who resides anywhere within the exterior boundaries of anya reservation situated in this state or situated both in this state and in an adjoining state and who is an enrolled member of a federally recognized Indian tribe, from activities or sources anywhere within the exterior boundaries of anya reservation situated in this state or both situated in this state and in an adjoining state.

SECTION 2. EFFECTIVE DATE. This Act is effective for taxable years beginning after December 31, 2010.

President of the Senate

Speaker of the House

Secretary of the Senate

Chief Clerk of the House

This certifies that the within bill originated in the Senate of the Sixty-second Legislative Assembly of North Dakota and is known on the records of that body as Senate Bill No. 2208.

Senate Vote: Yeas 45 Nays 0 Absent 2

House Vote: Yeas 88 Nays 4 Absent 2

Secretary of the Senate

Received by the Governor at _____ M. on _____, 2011.

Approved at _____ M. on _____, 2011.

Governor

Filed in this office this _____ day of _____, 2011,

at _____ o'clock _____ M.

Secretary of State