

Introduced by

Senators Meyer, Kannianen

Representatives Dockter, Headland, Nathe, Vetter

1 A BILL for an Act to amend and reenact subdivision g of subsection 2 of section 57-38-30.3 of
2 the North Dakota Century Code, relating to an income tax deduction for military pay; and to
3 provide an effective date.

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

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

7 g. Reduced by the amount of military pay received by the taxpayer ~~as payment for~~
8 ~~services performed when mobilized under title 10 United States Code federal~~
9 ~~service as a member of the armed forces of the United States on federal active~~
10 ~~duty,~~ member of the national guard, or reserve member of the armed forces of
11 the United States, to the extent that military pay is included in North Dakota
12 taxable income of the taxpayer. ~~This subdivision does not apply to~~ For purposes
13 of this subdivision, "military pay" includes all federal service while attending
14 annual pay for training, basic military training, or professional military education,
15 mobilization, and bonuses and state pay when called to support an emergency
16 on state active duty.

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