

**Sixty-eighth Legislative Assembly of North Dakota  
In Regular Session Commencing Tuesday, January 3, 2023**

SENATE BILL NO. 2147  
(Senators Larson, Bekkedahl, Paulson)  
(Representatives Dockter, Vetter)

AN ACT to create and enact a new subdivision to subsection 2 of section 57-38-30.3 of the North Dakota Century Code, relating to an income tax deduction for retired law enforcement personnel benefits; and to provide an effective date.

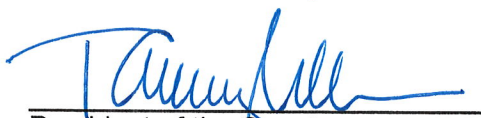
**BE IT ENACTED BY THE LEGISLATIVE ASSEMBLY OF NORTH DAKOTA:**

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


Reduced by the amount of retired law enforcement personnel benefits received by a taxpayer who has served a combined total of at least twenty years as a peace officer or has medically retired from the taxpayer's duties as a peace officer with a medical certificate due to a permanent mental or physical disability that rendered the taxpayer unable to discharge the taxpayer's duties as a peace officer, but only to the extent the amount was included in federal taxable income. For purposes of this subdivision:

- (1) "Peace officer" means a public servant authorized by law or by a government agency or branch of the United States, a state, or a political subdivision of a state to enforce the law and to conduct or engage in investigations of violations of the law.
- (2) "Retired law enforcement personnel benefits" means retirement income received by a taxpayer eligible to receive retirement income attributable to the taxpayer's employment as a peace officer from a retirement plan maintained by or through the employer from which the taxpayer retired as a peace officer.

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

  
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President of the Senate

  
\_\_\_\_\_  
Speaker of the House


  
\_\_\_\_\_  
Secretary of the Senate

  
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Chief Clerk of the House

This certifies that the within bill originated in the Senate of the Sixty-eighth Legislative Assembly of North Dakota and is known on the records of that body as Senate Bill No. 2147.

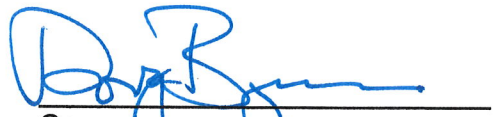
Senate Vote:    Yeas 47                Nays 0                Absent 0

House Vote:    Yeas 90                Nays 2                Absent 2

  
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Secretary of the Senate

Received by the Governor at 10:47AM on April 11, 2023.

Approved at 9:02 PM on April 13, 2023.

  
\_\_\_\_\_  
Governor

Filed in this office this 14<sup>th</sup> day of April, 2023,  
at 9:52 o'clock A. M.

  
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Secretary of State