

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

SENATE BILL NO. 2293
(Senators Meyer, Kannianen)
(Representatives Dockter, Headland, Nathe, Vetter)

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

BE IT ENACTED BY THE LEGISLATIVE ASSEMBLY OF NORTH DAKOTA:

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

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

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

Tammy Miller
President of the Senate

Dennis E. Johnson
Speaker of the House

David Meyer
Secretary of the Senate

Bruce J. Reich
Chief Clerk of the House

This certifies that the within bill originated in the Senate of the Legislative Assembly of North Dakota and is known on the records of that body as Senate Bill No. 2293.

Senate Vote: Yeas 40 Nays 4 Absent 3

House Vote: Yeas 89 Nays 3 Absent 2

David Meyer
Secretary of the Senate

Received by the Governor at 3:43 PM on March 22, 2023.

Approved at 4:00 P M. on March 27, 2023.

Doug Burgum
Governor

Filed in this office this 27th day of March, 2023,

at 4:01 o'clock P M.

Michael Howe
Secretary of State