

**SENATE BILL NO. 2147  
with House Amendments  
SENATE BILL NO. 2147**

Introduced by

Senators Larson, Bekkedahl, Paulson

Representatives Dockter, Vetter

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

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

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

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

14 (1) "Peace officer" means a public servant authorized by law or by a  
15 government agency or branch of the United States, a state, or a political  
16 subdivision of a state to enforce the law and to conduct or engage in  
17 investigations of violations of the law.

18 (2) "Retired law enforcement personnel benefits" means retirement income  
19 received by a taxpayer eligible to receive retirement income attributable to  
20 the taxpayer's employment as a peace officer from a retirement plan  
21 maintained by or through the employer from which the taxpayer retired as a  
22 peace officer.

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