

HOUSE BILL NO. 1212

Introduced by

Representatives Schreiber-Beck, McLeod, Mitskog, O'Brien, Pyle

Senators Hogan, Lee, K. Roers

1 A BILL for an Act to amend and reenact subsection 1 of section 15-10-18.2, subdivision j of
2 subsection 2 of section 39-04-18, subsection 1 of section 57-02-08.8, and subsection 1 of
3 section 57-40.3-04 of the North Dakota Century Code, relating to benefits for surviving spouses
4 of disabled veterans; and to provide an effective date.

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

6 **SECTION 1. AMENDMENT.** Subsection 1 of section 15-10-18.2 of the North Dakota
7 Century Code is amended and reenacted as follows:

8 1. "Dependent" for purposes of section 15-10-18.3 means:

- 9 a. A child, stepchild, spouse, widow, or widower of a resident veteran, as "veteran"
10 is defined in section 37-01-40, who was killed in action or died from wounds or
11 other service-connected causes, has a one hundred percent service-connected
12 disability as determined by the department of veterans' affairs, has an
13 extra-schedular rating to include individual unemployability that brings the
14 veteran's total disability rating to one hundred percent as determined by the
15 department of veterans' affairs, died from service-connected disabilities, was a
16 prisoner of war, or was declared missing in action;
- 17 b. A child, stepchild, spouse, widow, or widower of a veteran, as defined in section
18 37-01-40, who was killed in action or died from wounds or other service-
19 connected causes, has a one hundred percent service-connected disability as
20 determined by the department of veterans' affairs, has an extra-schedular rating
21 to include individual unemployability that brings the veteran's total disability rating
22 to one hundred percent as determined by the department of veterans' affairs,
23 died from service-connected disabilities, was a prisoner of war, or was declared
24 missing in action, provided the spouse, widow, or widower, or the child's or

- 1 stepchild's other parent, has been a resident of this state and was a resident of
2 this state at the time of death or determination of total disability of the veteran; or
3 c. A child, stepchild, spouse, widow, or widower of a veteran, as defined in section
4 37-01-40, who was killed in action or died from wounds or other service-
5 connected causes, has a one hundred percent service-connected disability as
6 determined by the department of veterans' affairs, has an extra-schedular rating
7 to include individual unemployability that brings the veteran's total disability rating
8 to one hundred percent as determined by the department of veterans' affairs,
9 died from service-connected disabilities, was a prisoner of war, or was declared
10 missing in action, provided the spouse, widow, or widower, or the child's or
11 stepchild's other parent, establishes residency in this state and maintains that
12 residency for a period of five years immediately preceding the spouse's, widow's,
13 widower's, child's, or stepchild's enrollment at an institution under the control of
14 the state board of higher education; or
15 d. A widow or widower of a veteran, as defined in section 37-01-40, who is receiving
16 United States department of veterans affairs dependency and indemnity
17 compensation and satisfies the residency requirement in subdivision a, b, or c.
18 For purposes of this subdivision, sufficient proof of receipt of United States
19 department of veterans affairs dependency and indemnity compensation includes
20 correspondence directed to a qualifying veteran's widow or widower by the
21 United States department of veterans affairs which indicates the widow or
22 widower is a survivor of the qualifying veteran and is in receipt of United States
23 department of veterans affairs dependency and indemnity compensation.
24 For purposes of this subsection, if the determination of disability or service-connected
25 death occurs subsequent to the qualifying veteran's death through application of a law
26 that renders a surviving spouse of a qualifying veteran eligible for United States
27 department of veterans' affairs disability and indemnity compensation, the
28 determination for purposes of qualification as a dependent under this subsection is
29 presumed to precede the veteran's death.

30 **SECTION 2. AMENDMENT.** Subdivision j of subsection 2 of section 39-04-18 of the North
31 Dakota Century Code is amended and reenacted as follows:

1 j. Motor vehicles not exceeding twenty-six thousand pounds [11793.40 kilograms]
2 registered gross weight owned and operated by a disabled veteran under the
3 provisions of Public Law 79-663 [38 U.S.C. 3901], a disabled veteran who has a
4 one hundred percent service-connected disability as determined by the
5 department of veterans' affairs, or a disabled veteran who has an extra-schedular
6 rating to include individual unemployability that brings the veteran's total disability
7 rating to one hundred percent as determined by the department of veterans'
8 affairs is entitled to display either a distinctive license plate or a standard plate
9 that does not identify the veteran as a veteran or disabled veteran which is
10 issued by the department. This exemption applies to no more than two such
11 motor vehicles owned by a disabled veteran at any one time. A surviving spouse
12 of a disabled veteran ~~who has not remarried and~~ who is receiving United States
13 department of ~~veterans'~~veterans affairs dependency and indemnity compensation
14 retains is eligible for the exemption of the deceased veteran who qualified under
15 this subdivision for one vehicle. If the determination of disability or service-
16 connected death occurs subsequent to the qualifying veteran's death through
17 application of a law that renders a surviving spouse of a qualifying veteran
18 eligible for United States department of veterans affairs disability and indemnity
19 compensation, the determination for purposes of the exemption under this
20 subdivision is presumed to precede the veteran's death. Sufficient proof of receipt
21 of United States department of veterans affairs dependency and indemnity
22 compensation includes correspondence directed to a surviving spouse of a
23 qualifying veteran by the United States department of veterans affairs which
24 indicates the surviving spouse is a survivor of the qualifying veteran and is in
25 receipt of United States department of veterans affairs dependency and
26 indemnity compensation.

27 **SECTION 3. AMENDMENT.** Subsection 1 of section 57-02-08.8 of the North Dakota
28 Century Code is amended and reenacted as follows:

- 29 1. A disabled veteran of the United States armed forces with an armed forces
30 service-connected disability of fifty percent or greater or a disabled veteran who has
31 an extra-schedular rating to include individual unemployability that brings the veteran's

1 total disability rating to one hundred percent as determined by the department of
2 veterans' affairs, who was discharged under honorable conditions or who has been
3 retired from the armed forces of the United States, or the ~~unremarried~~ surviving
4 spouse if the disabled veteran is deceased, is eligible for a credit applied against the
5 first eight thousand one hundred dollars of taxable valuation of the homestead owned
6 and occupied by the disabled veteran or ~~unremarried~~ surviving spouse equal to the
7 percentage of the disabled veteran's disability compensation rating for
8 service-connected disabilities as certified by the department of veterans' affairs for the
9 purpose of applying for a property tax credit. ~~An unremarried~~ A surviving spouse who is
10 receiving United States department of ~~veterans'~~veterans affairs dependency and
11 indemnity compensation receives a one hundred percent credit as described in this
12 subsection. If the determination of disability or service-connected death occurs
13 subsequent to the qualifying veteran's death through application of a law that renders
14 a surviving spouse of a qualifying veteran eligible for United States department of
15 veterans affairs disability and indemnity compensation, the determination for purposes
16 of the credit under this subsection is presumed to precede the veteran's death.
17 Sufficient proof of receipt of United States department of veterans affairs dependency
18 and indemnity compensation includes correspondence directed to a surviving spouse
19 of a qualifying veteran by the United States department of veterans affairs which
20 indicates the surviving spouse is a survivor of the qualifying veteran and is in receipt of
21 United States department of veterans affairs dependency and indemnity
22 compensation.

23 **SECTION 4. AMENDMENT.** Subsection 1 of section 57-40.3-04 of the North Dakota
24 Century Code is amended and reenacted as follows:

- 25 1. Any motor vehicle acquired by, or leased and in the possession of, a resident disabled
26 veteran under the provisions of Pub. L. 79-663 [38 U.S.C. 3901], a resident disabled
27 veteran who has a one hundred percent service-connected disability as determined by
28 the department of veterans' affairs, or a resident disabled veteran who has an
29 extra-schedular rating to include individual unemployability that brings the veteran's
30 total disability rating to one hundred percent as determined by the department of
31 veterans' affairs who registers, or is eligible to register, the vehicle with a distinctive

1 license plate issued by the department of transportation under subdivision j of
2 subsection 2 of section 39-04-18. ~~An unremarried~~ A surviving spouse who is receiving
3 United States department of ~~veterans'~~ veterans affairs dependency and indemnity
4 compensation ~~retains~~ is eligible for the exemption of the ~~deceased, qualifying veteran~~
5 in this subsection. If the determination of disability or service-connected death occurs
6 subsequent to the qualifying veteran's death through application of a law that renders
7 a surviving spouse of a qualifying veteran eligible for United States department of
8 veterans affairs disability and indemnity compensation, the determination for purposes
9 of the exemption under this subsection is presumed to precede the veteran's death.
10 Sufficient proof of receipt of United States department of veterans affairs dependency
11 and indemnity compensation includes correspondence directed to a surviving spouse
12 of a qualifying veteran by the United States department of veterans affairs which
13 indicates the surviving spouse is a survivor of the qualifying veteran and is in receipt of
14 United States department of veterans affairs dependency and indemnity
15 compensation.

16 **SECTION 5. EFFECTIVE DATE.** Section 3 of this Act is effective for taxable years
17 beginning after December 31, 2022. Section 4 of this Act is effective for taxable events
18 occurring after June 30, 2023.