

HOUSE BILL NO. 1275

Introduced by

Representatives Fehr, D. Anderson, Bellew, Lefor

Senator Rust

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 individual income tax deduction for individuals
3 sixty-five years of age or older; 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 following amounts to provide property tax relief for residential
8 property for an individual sixty-five years of age or older by the last day of the
9 taxable year for which a return is being filed and whose primary residence, which
10 may include rental accommodations or a mobile home, is located in this state:

11 (1) For a single filer, head of household, or married individual filing separately,
12 fifty thousand dollars. The reduction under this paragraph is reduced by one
13 dollar for each dollar of taxable income exceeding fifty thousand dollars.

14 (2) For married individuals or a surviving spouse filing a joint return, fifty
15 thousand dollars if only one of the individuals on the joint return is sixty-five
16 years of age or older by the last day of the taxable year for which a return is
17 being filed or one hundred thousand dollars if both individuals on the joint
18 return have attained sixty-five years of age or older by the last day of the
19 taxable year for which a return is being filed. The reduction under this
20 paragraph is reduced by one dollar for each dollar of taxable income
21 exceeding fifty thousand dollars, if only one of the individuals on the joint
22 return is sixty-five years of age or older by the last day of the taxable year
23 for which a return is being filed, or by one dollar for each dollar of taxable
24 income exceeding one hundred thousand dollars, if both individuals on the

1 joint return have attained sixty-five years of age or older by the last day of
2 the taxable year for which a return is being filed

3 **SECTION 2. EFFECTIVE DATE.** This Act is effective for taxable years beginning after
4 December 31, 2014.