

HOUSE BILL NO. 1212
with Senate Amendments
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
25 service-connected death occurs subsequent to the qualifying veteran's death through
26 application of a law that renders a surviving spouse of a qualifying veteran eligible for
27 United States department of veterans' affairs disability and indemnity compensation,
28 the 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 at no cost to the qualifying veteran or surviving spouse
11 or any other distinctive or vanity plate purchased from the department by the
12 qualifying veteran or surviving spouse. This exemption applies to no more than
13 two such motor vehicles owned by a disabled veteran at any one time. A
14 surviving spouse of a disabled veteran ~~who has not remarried and who is~~
15 receiving United States department of ~~veterans'~~veterans affairs dependency and
16 indemnity compensation ~~retains~~is eligible for the exemption of ~~the deceased~~
17 ~~veteran who qualified~~ under this subdivision for one vehicle. If the determination
18 of disability or service-connected death occurs subsequent to the qualifying
19 veteran's death through application of a law that renders a surviving spouse of a
20 qualifying veteran eligible for United States department of veterans affairs
21 disability and indemnity compensation, the determination for purposes of the
22 exemption under this subdivision is presumed to precede the veteran's death.
23 Sufficient proof of receipt of United States department of veterans affairs
24 dependency and indemnity compensation includes correspondence directed to a
25 surviving spouse of a qualifying veteran by the United States department of
26 veterans affairs which indicates the surviving spouse is a survivor of the
27 qualifying veteran and is in receipt of United States department of veterans affairs
28 dependency and indemnity compensation.

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

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

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

28 1. Any motor vehicle acquired by, or leased and in the possession of, a resident disabled
29 veteran under the provisions of Pub. L. 79-663 [38 U.S.C. 3901], a resident disabled
30 veteran who has a one hundred percent service-connected disability as determined by
31 the department of veterans' affairs, or a resident disabled veteran who has an

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

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