

HOUSE BILL NO. 1306

Introduced by

Representatives Bellew, Thoreson

1 A BILL for an Act to amend and reenact subsection 1 of section 57-02-08.8 of the North Dakota
2 Century Code, relating to the property tax credit for disabled veterans; and to provide an
3 effective date.

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

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

7 1. A disabled veteran of the United States armed forces with an armed forces
8 service-connected disability of ~~fifty percent or greater~~, who was discharged under
9 honorable conditions or who has been retired from the armed forces of the United
10 States, or the unremarried surviving spouse if the disabled veteran is deceased, is
11 eligible for a credit applied against the first one hundred twenty thousand dollars of
12 true and full valuation of the fixtures, buildings, and improvements of the person's
13 homestead equal to the percentage of the disabled veteran's disability compensation
14 rating for service-connected disabilities as certified by the department of veterans
15 affairs for the purpose of applying for a property tax exemption.

16 **SECTION 2. EFFECTIVE DATE.** This Act is effective for taxable years beginning after
17 December 31, 2010.