

GENERAL ASSEMBLY OF NORTH CAROLINA  
SESSION 2003

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HOUSE DRH50018-LC-14 (1/21)

Short Title: Firefighter/Rescue Squad Tax Deduction. (Public)

Sponsors: Representative Hilton.

Referred to:

A BILL TO BE ENTITLED

AN ACT TO ALLOW AN INCOME TAX DEDUCTION FOR FIREFIGHTERS AND  
RESCUE SQUAD WORKERS.

The General Assembly of North Carolina enacts:

**SECTION 1.** G.S. 105-134.6(b) is amended by adding a new subdivision to  
read:

"(b) Deductions. – The following deductions from taxable income shall be made  
in calculating North Carolina taxable income, to the extent each item is included in  
taxable income:

...

(18) The sum of three thousand dollars (\$3,000) for an eligible firefighter  
or an eligible rescue squad worker. In the case of a married couple  
filing a joint return, each spouse may qualify separately for the  
deduction allowed under this subdivision. In order to claim the  
deduction allowed under this subdivision, the taxpayer must submit  
with the tax return any documentation required by the Secretary. An  
individual may not claim a deduction as both an eligible firefighter and  
as an eligible rescue squad worker in a single taxable year.

The following definitions apply in this subdivision:

a. Eligible firefighter. – A member of a bona fide fire department  
who attended at least 36 hours of fire department drills and  
meetings during the taxable year.

b. Eligible rescue squad worker. – A member of a bona fide rescue  
or emergency medical services squad who attended at least 36  
hours of rescue squad training and meetings during the taxable  
year."

1                   **SECTION 2.** This act is effective for taxable years beginning on or after  
2   January 1, 2003.