

GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2005

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HOUSE DRH60058-LY-87 (2/8)

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, 2005.