

**GENERAL ASSEMBLY OF NORTH CAROLINA**  
**SESSION 2007**

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**HOUSE BILL 109**

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

Sponsors: Representatives Wilkins, Setzer, Underhill, Thomas (Primary Sponsors);  
Braxton, Brubaker, Cole, Faison, Hill, Hilton, McGee, Pate, Ray, Steen,  
Tillis, Walker, and Wray.

Referred to: Rules, Calendar, and Operations of the House.

February 8, 2007

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(d) is amended by adding a new subdivision to  
read:

"(d) Other Adjustments. – The following adjustments to taxable income shall be  
made in calculating North Carolina taxable income:

...

(6) A taxpayer who is an eligible firefighter or an eligible rescue squad  
worker may deduct from taxable income the sum of two thousand  
dollars (\$2,000). 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, 2007.