

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

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**HOUSE BILL 154**

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

Sponsors: Representatives Hilton, Gulley (Primary Sponsors); Brown, Daughtridge, Faison, Folwell, Frye, Holloway, Justice, McGee, Moore, Ray, Setzer, and Steen.

Referred to: Finance.

February 13, 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 three thousand dollars (\$3,000). 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.