

**GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2001**

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HOUSE BILL 1596

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

Sponsors: Representatives Hilton; Barnhart, Blust, Buchanan, Capps, M. Crawford, Davis, Ellis, Gulley, Johnson, Mitchell, Morris, Rayfield, Setzer, Shubert, Starnes, Teague, Walker, Weatherly, and C. Wilson.

Referred to: Finance.

June 10, 2002

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. 105-134.1 is amended by adding two new subdivisions to
read:

"§ 105-134.1. Definitions.

The following definitions apply in this Part:

...

(3a) 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.

(3b) 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.

...."

SECTION 2. G.S. 105-134.6(b) is amended by adding a new subdivision to
read:

"(17) The sum of three thousand dollars (\$3,000) for any eligible firefighter
or 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

1 claim a deduction as both an eligible firefighter and as an eligible
2 rescue squad worker in a single taxable year."

3 **SECTION 3.** This act is effective for taxable years beginning on or after
4 January 1, 2002.