

**GENERAL ASSEMBLY OF NORTH CAROLINA**  
**SESSION 2005**

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**HOUSE BILL 295**

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

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Sponsors: Representatives Hilton; Capps, Culp, Daughtridge, Dollar, Frye, Gillespie, Hollo, Holloway, Johnson, LaRoque, McGee, Moore, Ray, Sauls, Setzer, Steen, Stiller, and Wiley.

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Referred to: Finance.

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February 17, 2005

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.