

GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2007

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HOUSE BILL 109
Committee Substitute Favorable 7/27/07

Short Title: Firefighter/Rescue Squad Tax Deduction.

(Public)

Sponsors:

Referred to:

February 8, 2007

1 A BILL TO BE ENTITLED
2 AN ACT TO ALLOW AN INCOME TAX DEDUCTION FOR VOLUNTEER
3 FIREFIGHTERS AND RESCUE SQUAD WORKERS.

4 The General Assembly of North Carolina enacts:

5 **SECTION 1.** G.S. 105-134.6(d) is amended by adding a new subdivision to
6 read:

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

9 ...

10 (6) A taxpayer who is an eligible firefighter or an eligible rescue squad
11 worker may deduct from taxable income the sum of two hundred fifty
12 dollars (\$250.00). In the case of a married couple filing a joint return,
13 each spouse may qualify separately for the deduction allowed under
14 this subdivision. In order to claim the deduction allowed under this
15 subdivision, the taxpayer must submit with the tax return any
16 documentation required by the Secretary. An individual may not claim
17 a deduction as both an eligible firefighter and as an eligible rescue
18 squad worker in a single taxable year. The following definitions apply
19 in this subdivision:

20 a. Eligible firefighter. – An unpaid member of a volunteer fire
21 department who attended at least 36 hours of fire department
22 drills and meetings during the taxable year.

23 b. Eligible rescue squad worker. – An unpaid member of a
24 volunteer rescue or emergency medical services squad who
25 attended at least 36 hours of rescue squad training and meetings
26 during the taxable year."

27 **SECTION 2.** This act is effective for taxable years beginning on or after
28 January 1, 2007.