GENERAL ASSEMBLY OF NORTH CAROLINA

SESSION 2007

H **D**

HOUSE DRH70067-MC-38 (2/1)

Short Title:	Law Enforcement Tax Deduction.	(Public)
Sponsors:	Representatives Setzer, Ray, and Thomas (Primary Sponsors).	
Referred to:		

A BILL TO BE ENTITLED

AN ACT TO ALLOW AN INCOME TAX DEDUCTION FOR LAW ENFORCEMENT 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 two thousand dollars ($2,000) for an eligible law enforcement 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. For purposes of this subdivision, eligible law enforcement worker means a taxpayer holding an active law enforcement certification."

SECTION 2. This act is effective for taxes imposed for taxable years beginning on or after January 1, 2007.