

GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2009

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HOUSE DRH30063-MC-76 (2/12)

Short Title: Expand Emergency Personnel Deduction.

(Public)

Sponsors: Representative Holloway.

Referred to:

A BILL TO BE ENTITLED

AN ACT TO ALLOW FOR AN INCOME TAX DEDUCTION FOR CERTAIN
EMERGENCY SERVICES WORKERS, FIREFIGHTERS, AND LAW ENFORCEMENT
OFFICERS.

The General Assembly of North Carolina enacts:

SECTION 1. G.S. 105-134.6(d)(6) reads as rewritten:

"(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~~ emergency services worker may deduct from taxable income the sum of ~~two hundred fifty dollars (\$250.00)~~ one thousand dollars (\$1,000). 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 emergency services worker. – An eligible emergency communications worker, eligible firefighter, eligible law enforcement officer, or eligible rescue squad worker.
- b. Eligible emergency communications worker. – An individual who is responsible for internal communications or dispatch services at a 911 center, a fire department, a law enforcement agency, or a rescue or emergency medical services squad.
- c. Eligible firefighter. – An ~~unpaid~~ member of a ~~volunteer~~ fire department who attended at least 36 hours of fire department drills and meetings during the taxable year.
- b-d. Eligible law enforcement officer. – An individual holding an active law enforcement certification.
- e. Eligible rescue squad worker. – An ~~unpaid~~ member of a ~~volunteer~~ rescue or emergency medical services squad who attended at least 36 hours of rescue squad training and meetings during the taxable year."



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1 **SECTION 2.** This act is effective for taxable years beginning on or after January 1,
2 2009.