

GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2007

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HOUSE DRH10099-LY-216 (4/5)

Short Title: Emergency Communications - Tax Deduction. (Public)

Sponsors: Representative Holloway.

Referred to:

1 A BILL TO BE ENTITLED
2 AN ACT TO ALLOW FOR AN INCOME TAX DEDUCTION FOR CERTAIN
3 EMERGENCY COMMUNICATIONS PERSONNEL.

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 emergency communications worker may
11 deduct from taxable income the sum of three thousand dollars (\$3,000)
12 if the taxpayer has qualified as an eligible emergency communications
13 worker for less than three years and the sum of four thousand dollars
14 (\$4,000) if the taxpayer has qualified as an eligible emergency
15 communications worker for three or more years. In the case of a
16 married couple filing a joint return, each spouse may qualify separately
17 for the deduction allowed under this subdivision. In order to claim the
18 deduction allowed under this subdivision, the taxpayer must submit
19 with the tax return any documentation required by the Secretary. An
20 'eligible emergency communications worker' is a person who works or
21 volunteers for a law enforcement agency or a bona fide fire department
22 or rescue or emergency medical services squad and who is responsible
23 for internal communications or dispatch services. The term includes a
24 worker or volunteer at a 911 center."

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