

**GENERAL ASSEMBLY OF NORTH CAROLINA**  
**SESSION 2007**

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**HOUSE BILL 1560**

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

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Sponsors: Representatives Holloway, Martin, Faison (Primary Sponsors);  
Daughtridg, Daughtry, Frye, Hilton, Pate, Thomas, and Wiley.

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Referred to: Finance.

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April 18, 2007

A BILL TO BE ENTITLED

AN ACT TO ALLOW FOR AN INCOME TAX DEDUCTION FOR CERTAIN  
EMERGENCY COMMUNICATIONS PERSONNEL.

The General Assembly of North Carolina enacts:

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

"(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 emergency communications worker may deduct from taxable income the sum of three thousand dollars (\$3,000) if the taxpayer has qualified as an eligible emergency communications worker for less than three years and the sum of four thousand dollars (\$4,000) if the taxpayer has qualified as an eligible emergency communications worker for three or more years. 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 'eligible emergency communications worker' is a person who works or volunteers for a law enforcement agency or a bona fide fire department or rescue or emergency medical services squad and who is responsible for internal communications or dispatch services. The term includes a worker or volunteer at a 911 center."

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