

GENERAL ASSEMBLY OF NORTH CAROLINA

SESSION 1989

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HOUSE BILL 1852

Short Title: Fire/Rescue Tax Exemption.

(Public)

Sponsors: Representatives Warren; Redwine, Nesbitt, Lineberry, and Lilley.

Referred to: Finance.

May 9, 1989

A BILL TO BE ENTITLED

1 AN ACT TO PROVIDE AN ADDITIONAL FIVE HUNDRED DOLLAR INCOME
2 TAX EXEMPTION FOR VOLUNTEER FIRE FIGHTERS AND RESCUE
3 SQUAD WORKERS.
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5 The General Assembly of North Carolina enacts:

6 Section 1. G.S. 105-149(a) is amended by adding after subdivision (8j) a new
7 subdivision to read:

8 "(8k) In the case of an individual who is an eligible fire fighter (fireman), as
9 defined in G.S. 118-38, or an eligible rescue squad worker, as defined in G.S. 118-39,
10 and who receives no compensation for work as a fire fighter or rescue squad worker, an
11 additional exemption of five hundred dollars (\$500.00). This exemption is in addition
12 to all other exemptions allowed by this subsection. To claim this exemption, a taxpayer
13 must attach to the tax return on which the exemption is claimed a copy of the annual
14 report required in G.S. 118-38 or G.S. 118-39, as appropriate, showing that the
15 individual is an eligible fire fighter or eligible rescue squad worker, and a statement
16 signed by the taxpayer verifying that the taxpayer received no compensation during the
17 taxable year for work as a fire fighter or rescue squad worker."

18 Sec. 2. This act is effective for taxable years beginning on or after January 1,
19 1989.