

**GENERAL ASSEMBLY OF NORTH CAROLINA**  
**SESSION 2005**

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**HOUSE DRH10564-LY-388 (5/17)**

Short Title: Emergency Personnel Tax Deductions. (Public)

Sponsors: Representatives Holloway, Hollo, and Howard (Primary Sponsors).

Referred to:

A BILL TO BE ENTITLED

AN ACT TO ALLOW FOR AN INCOME TAX DEDUCTION FOR CERTAIN  
EMERGENCY SERVICES AND LAW ENFORCEMENT 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:

...

(4) A taxpayer who is an eligible emergency services worker may deduct from taxable income the sum of three thousand dollars (\$3,000) if the taxpayer has qualified as an eligible emergency services worker for less than three years and the sum of four thousand dollars (\$4,000) if the taxpayer has qualified as an eligible emergency services 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. The following definitions apply in this subdivision:

a. Eligible emergency services worker. – An eligible firefighter, eligible rescue squad worker, or an eligible law enforcement officer.

b. Eligible firefighter. – A member of a bona fide fire department who attended at least 36 hours of fire department drills and meetings during the taxable year.

- 1                   c.     Eligible law enforcement officer. – A taxpayer holding an  
2                             active law enforcement certification.  
3                   d.     Eligible rescue squad worker. – A member of a bona fide rescue  
4                             or emergency medical services squad who attended at least 36  
5                             hours of rescue squad training and meetings during the taxable  
6                             year."

7                   **SECTION 2.** This act is effective for taxable years beginning on or after  
8     January 1, 2006.