

**GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2005**

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HOUSE BILL 344

Short Title: Law Enforcement Tax Deduction.

(Public)

Sponsors: Representatives Setzer; Faison and Moore.

Referred to: Finance.

February 22, 2005

A BILL TO BE ENTITLED

1 AN ACT TO ALLOW AN INCOME TAX DEDUCTION FOR LAW
2 ENFORCEMENT WORKERS.
3

4 The General Assembly of North Carolina enacts:

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

7 "(b) Deductions. – The following deductions from taxable income shall be made
8 in calculating North Carolina taxable income, to the extent each item is included in
9 taxable income:

10 ...

11 (18) The sum of three thousand dollars (\$3,000) for an eligible law
12 enforcement worker. In the case of a married couple filing a joint
13 return, each spouse may qualify separately for the deduction allowed
14 under this subdivision. In order to claim the deduction allowed under
15 this subdivision, the taxpayer must submit with the tax return any
16 documentation required by the Secretary. For purposes of this
17 subdivision, eligible law enforcement worker means a taxpayer
18 holding an active law enforcement certification."

19 **SECTION 2.** This act is effective for taxes imposed for taxable years
20 beginning on or after January 1, 2005.