

GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2009

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HOUSE BILL 356

Short Title: Increase Emergency Resp. Personnel Deduction. (Public)

Sponsors: Representatives Wilkins, Setzer, Underhill, Barnhart (Primary Sponsors);
M. Alexander, Blackwell, Blackwood, Brisson, Crawford, England, Faison,
Fisher, Gibson, Haire, Insko, Johnson, McLawhorn, Owens, Pierce, Rapp, Sager,
Spear, Stam, Steen, Stewart, Sutton, Tarleton, Tolson, Tucker, Wainwright,
E. Warren, R. Warren, Wray, and Yongue.

Referred to: Homeland Security, Military, and Veterans Affairs, if favorable, Finance.

March 2, 2009

1 A BILL TO BE ENTITLED
2 AN ACT TO INCREASE THE DEDUCTION FOR VOLUNTEER FIREFIGHTERS AND
3 RESCUE SQUAD WORKERS.

4 The General Assembly of North Carolina enacts:

5 **SECTION 1.** G.S. 105-134.6(d)(6) reads as rewritten:

6 "(d) Other Adjustments. – The following adjustments to taxable income shall be made in
7 calculating North Carolina taxable income:

8 ...

9 (6) A taxpayer who is an eligible firefighter or an eligible rescue squad worker
10 may deduct from taxable income the sum of ~~two hundred fifty dollars~~
11 ~~(\$250.00)~~ four hundred dollars (\$400.00). In the case of a married couple
12 filing a joint return, each spouse may qualify separately for the deduction
13 allowed under this subdivision. In order to claim the deduction allowed
14 under this subdivision, the taxpayer must submit with the tax return any
15 documentation required by the Secretary. An individual may not claim a
16 deduction as both an eligible firefighter and as an eligible rescue squad
17 worker in a single taxable year. The following definitions apply in this
18 subdivision:

19 a. Eligible firefighter. – An unpaid member of a volunteer fire
20 department who attended at least 36 hours of fire department drills
21 and meetings during the taxable year.

22 b. Eligible rescue squad worker. – An unpaid member of a volunteer
23 rescue or emergency medical services squad who attended at least 36
24 hours of rescue squad training and meetings during the taxable year."

25 **SECTION 2.** This act is effective for taxable years beginning on or after January 1,
26 2009.

