## April 3, 2003

**H** 847. FIREFIGHTER/RESCUE SQUAD TAX DEDUCTION. TO ALLOW AN INCOME TAX DEDUCTION FOR FIREFIGHTERS AND RESCUE SQUAD WORKERS. Amends GS 105-134.6(b) to provide \$3,000 per person deduction as title indicates, for firefighters or rescue squad workers of bona fide departments who attended at least 36 hours of drills/training and meetings during the taxable year. Effective for taxable years beginning on or after Jan. 1, 2003.

Intro. by Hilton.

Ref. to Finance	GS 105