

April 5, 2005

H 1114. EMERGENCY PERSONNEL TAX DEDUCTION. *TO ALLOW FOR AN INCOME TAX DEDUCTION FOR CERTAIN EMERGENCY SERVICES AND LAW ENFORCEMENT PERSONNEL.*

Enacts new GS 105-134.6(d)(4) as title indicates. Authorizes a deduction of \$3,000 for an individual who has qualified as an emergency services worker for less than three years and \$4,000 for an individual who has qualified for three or more years. Defines emergency services worker to include firefighters, rescue squad workers, and law enforcement officers that meet specific training and certification requirements provided in act. Effective January 1, 2005.

Intro. by Holloway.

Ref. to Finance

GS 105