

February 16, 2005

H 251. FIREFIGHTER/RESCUE SQUAD TAX DEDUCTION. *TO ALLOW AN INCOME TAX DEDUCTION FOR FIREFIGHTERS AND RESCUE SQUAD WORKERS.* Enacts new GS 105-134.6(b)(18) to establish a deduction from NC taxable income of \$3,000 as title indicates.

Requires that in order to be eligible for deduction, firefighters or rescue squad workers must attend at least 36 hours of drills, training, or meetings during the taxable year. Effective for taxable years beginning on or after January 1, 2005.

Intro. by Setzer, Underhill.

Ref. to Finance

GS 105