

February 12, 2007

H 154. FIREFIGHTER/RESCUE SQUAD TAX DEDUCTION. Filed 2/12/07. *TO ALLOW AN INCOME TAX DEDUCTION FOR FIREFIGHTERS AND RESCUE SQUAD WORKERS.* Enacts new GS 105-134.6(d)(6) to establish a deduction from NC taxable income of \$3,000 as title indicates. To be eligible for the deduction, firefighters and rescue squad workers must attend at least 36 hours of drills, training, and meetings during the taxable year. Effective beginning with the 2007 tax year.

Intro. by Hilton.

GS 105