

April 17, 2007

H 1560. EMERGENCY COMMUNICATIONS - TAX DEDUCTION. Filed 4/17/07. *TO ALLOW FOR AN INCOME TAX DEDUCTION FOR CERTAIN EMERGENCY COMMUNICATIONS PERSONNEL.*

Enacts new GS 105-134.6(d)(6) to permit eligible emergency communications workers to deduct up to \$4,000 from taxable income (limits deduction to \$3,000 for taxpayers who have qualified as emergency communications workers for less than three years). Spouses filing a joint return may each qualify for the deduction. Effective for taxable years beginning on or after January 1, 2007.

Intro. by Holloway.

GS 105