

February 25, 2009

H 297. EXPAND EMERGENCY PERSONNEL DEDUCTION. Filed 2/25/09. *TO ALLOW FOR AN INCOME TAX DEDUCTION FOR CERTAIN EMERGENCY SERVICES WORKERS, FIREFIGHTERS, AND LAW ENFORCEMENT OFFICERS.*

Amends GS 105-134.6(d)(6) by increasing the tax deduction for eligible emergency services workers from \$250 to \$1,000 and expanding those eligible to take the deduction to include 911 center communication or dispatch workers, fire departments, law enforcement agencies, or rescue or emergency medical services squads, firefighters, those holding active law enforcement certifications, and all eligible rescue or emergency medical services squad members whether paid or unpaid, volunteer or professional. The deduction is currently limited to eligible firefighters and eligible members of unpaid volunteer rescue squads. Effective for taxable years beginning on or after January 1, 2009.

Intro. by Holloway.

GS 105