

GENERAL ASSEMBLY OF NORTH CAROLINA  
SESSION 2023

H.B. 25  
Jan 26, 2023  
HOUSE PRINCIPAL CLERK

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HOUSE BILL DRH30001-MCf-10

Short Title: Volunteer Rescue Worker Tax Credit.

(Public)

Sponsors: Representative Kidwell.

Referred to:

1 A BILL TO BE ENTITLED  
2 AN ACT TO ALLOW AN INCOME TAX CREDIT TO CERTAIN VOLUNTEER WORKERS  
3 FOR UNREIMBURSED BUSINESS EXPENSES.

4 The General Assembly of North Carolina enacts:

5 **SECTION 1.** Part 2 of Article 4 of Subchapter I of Chapter 105 of the General  
6 Statutes is amended by adding a new section to read:

7 "**§ 105-153.11. Credit for volunteer workers.**

8 (a) Credit. – A taxpayer who is an eligible firefighter or an eligible rescue squad worker  
9 is allowed a credit against the tax imposed by this Part equal to the amount of ordinary, reasonable  
10 business expenses related to the taxpayer's rescue work for which the taxpayer is not reimbursed  
11 by the department or squad.

12 (b) Limitations. – The credit allowed under this section may not exceed the lesser of five  
13 hundred dollars (\$500.00) or the amount of tax imposed by this Part for the taxable year reduced  
14 by the sum of all credits allowed, except payments of tax made by or on behalf of the taxpayer.  
15 A taxpayer may not claim a credit as both an eligible firefighter and as an eligible rescue squad  
16 worker in a single taxable year.

17 (c) Definitions. – The following definitions apply in this section:

18 (1) Eligible firefighter. – An unpaid member of a volunteer fire department who  
19 attended at least 36 hours of fire department drills and meetings during the  
20 taxable year.

21 (2) Eligible rescue squad worker. – An unpaid member of a volunteer rescue or  
22 emergency medical services squad who attended at least 36 hours of rescue  
23 squad training and meetings during the taxable year.

24 (3) Rescue work. – Firefighting and rescue or emergency medical service."

25 **SECTION 2.** This act is effective for taxable years beginning on or after January 1,  
26 2023.

