

**GENERAL ASSEMBLY OF NORTH CAROLINA  
SESSION 2011**

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**SENATE BILL 909\***

Short Title: Increase Deduction for Rescue Workers. (Public)

Sponsors: Senators Carney (Primary Sponsor); and Daniel.

Referred to: Finance.

May 30, 2012

1 A BILL TO BE ENTITLED  
2 AN ACT TO INCREASE THE DEDUCTION TO ELIGIBLE RESCUE WORKERS.  
3 The General Assembly of North Carolina enacts:

4 **SECTION 1.** G.S. 105-134.6(d)(6) reads as rewritten:

5 "(d) Other Adjustments. – The following adjustments to taxable income shall be made in  
6 calculating North Carolina taxable income:

7 ...  
8 (6) A taxpayer who is an eligible firefighter or an eligible rescue squad worker  
9 may deduct from taxable income the sum of ~~two hundred fifty dollars~~  
10 ~~(\$250.00)~~ five hundred dollars (\$500.00). In the case of a married couple  
11 filing a joint return, each spouse may qualify separately for the deduction  
12 allowed under this subdivision. In order to claim the deduction allowed  
13 under this subdivision, the taxpayer must submit with the tax return any  
14 documentation required by the Secretary. An individual may not claim a  
15 deduction as both an eligible firefighter and as an eligible rescue squad  
16 worker in a single taxable year. The following definitions apply in this  
17 subdivision:

- 18 a. Eligible firefighter. – An unpaid member of a volunteer fire  
19 department who attended at least 36 hours of fire department drills  
20 and meetings during the taxable year.  
21 b. Eligible rescue squad worker. – An unpaid member of a volunteer  
22 rescue or emergency medical services squad who attended at least 36  
23 hours of rescue squad training and meetings during the taxable year.

24 ...."

25 **SECTION 2.** This act is effective for taxable years beginning on or after January 1,  
26 2012.

