

**GENERAL ASSEMBLY OF NORTH CAROLINA  
SESSION 2005**

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**HOUSE DRH50104-ST-2 (2/18)**

Short Title: Law Enforcement Tax Deduction.

(Public)

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Sponsors: Representative Setzer.

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Referred to:

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A BILL TO BE ENTITLED

AN ACT TO ALLOW AN INCOME TAX DEDUCTION FOR LAW  
ENFORCEMENT WORKERS.

The General Assembly of North Carolina enacts:

**SECTION 1.** G.S. 105-134.6(b) is amended by adding a new subdivision to  
read:

"(b) Deductions. – The following deductions from taxable income shall be made  
in calculating North Carolina taxable income, to the extent each item is included in  
taxable income:

...

(18) The sum of three thousand dollars (\$3,000) for an eligible law  
enforcement worker. In the case of a married couple filing a joint  
return, each spouse may qualify separately for the deduction allowed  
under this subdivision. In order to claim the deduction allowed under  
this subdivision, the taxpayer must submit with the tax return any  
documentation required by the Secretary. For purposes of this  
subdivision, eligible law enforcement worker means a taxpayer  
holding an active law enforcement certification."

**SECTION 2.** This act is effective for taxes imposed for taxable years  
beginning on or after January 1, 2005.