

GENERAL ASSEMBLY OF NORTH CAROLINA  
SESSION 2009

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HOUSE DRH30061-RB-10 (02/05)

Short Title: US Coast Guard Auxillary Tax Deduction.

(Public)

Sponsors: Representative Avila.

Referred to:

1 A BILL TO BE ENTITLED  
2 AN ACT TO ALLOW AN INCOME TAX DEDUCTION FOR MEMBERS OF THE  
3 UNITED STATES COAST GUARD AUXILIARY.

4 The General Assembly of North Carolina enacts:

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

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

9 ...

10 (20) A taxpayer who meets the conditions set forth in this subdivision may deduct  
11 from taxable income the sum of three thousand five hundred dollars  
12 (\$3,500). In the case of a married couple filing a joint return, each spouse  
13 may qualify separately for the deduction allowed under this subdivision. In  
14 order to claim the deduction allowed under this subdivision, the taxpayer  
15 must meet the following conditions:

- 16 a. The taxpayer has been a member of the United States Coast Guard  
17 Auxiliary in good standing for the preceding 72 months.  
18 b. The taxpayer has completed at least 75 hours of documented  
19 volunteer service during the year for which the deduction is being  
20 claimed.  
21 c. The taxpayer submits, with the tax return, any documentation  
22 required by the Secretary."

23 **SECTION 2.** This act is effective for taxable years beginning on or after January 1,  
24 2009.



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