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Allows a subtraction from taxable income for meal expenses of first responders, defined as

- ▶ ambulance service personnel,
- ▶ emergency medical responders,
- ▶ volunteer ambulance attendants and firefighters, and
- ▶ full-time firefighters.

Meal expenses are deemed to equal \$15 per day. First responders may claim the meal expense subtraction for two days in weeks in which they are on call for up to 20 hours per week (\$30), and for four days in weeks in which they are on call for more than 20 hours per week (\$60).

**Effective date:** Tax year 2017.