

GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2019

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HOUSE BILL 118

Short Title: First Responders Act of 2019. (Public)

Sponsors: Representatives Warren, Corbin, D. Hall, and Potts (Primary Sponsors).
For a complete list of sponsors, refer to the North Carolina General Assembly web site.

Referred to: Transportation, if favorable, Judiciary, if favorable, Finance, if favorable, Rules,
Calendar, and Operations of the House

February 21, 2019

1 A BILL TO BE ENTITLED
2 AN ACT TO MAKE VARIOUS CHANGES TO THE LAWS APPLYING TO FIRST
3 RESPONDERS.

4 The General Assembly of North Carolina enacts:

5
6 **PART I. TAX DEDUCTION FOR FIREFIGHTERS**

7 **SECTION 1.(a)** G.S. 105-153.5 is amended by adding a new subsection to read:

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

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

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

22 **SECTION 1.(b)** This section is effective for taxable years beginning on or after
23 January 1, 2019.

24
25 **PART II. PROPERTY TAX HOMESTEAD EXCLUSION FOR SURVIVING SPOUSE**
26 **OF QUALIFYING EMERGENCY PERSONNEL**

27 **SECTION 2.(a)** Article 12 of Subchapter II of Chapter 105 of the General Statutes
28 is amended by adding a new section to read:

29 **"§ 105-277.1E. Surviving spouse property tax homestead exclusion.**

30 (a) Classification. – A permanent residence owned and occupied by a qualifying owner
31 is designated a special class of property under Section 2(2) of Article V of the North Carolina
32 Constitution and is taxable in accordance with this section. The appraised value of the permanent
33 residence is excluded from taxation. A qualifying owner who receives an exclusion under this
34 section may not receive other property tax relief.



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1 **(b) Definitions.** – The following definitions apply in this section:

2 **(1) Emergency personnel officer.** – Firefighting, search and rescue, or emergency
3 medical services personnel or any employee of any duly accredited State or
4 local government agency possessing authority to enforce the criminal laws of
5 the State who (i) is actively serving in a position with assigned primary duties
6 and responsibilities for prevention and detection of crime or the general
7 enforcement of the criminal laws of the State and (ii) possesses the power of
8 arrest by virtue of an oath administered under the authority of the State.

9 **(2) Permanent residence.** – Defined in G.S. 105-277.1.

10 **(3) Property tax relief.** – Defined in G.S. 105-277.1.

11 **(4) Qualifying owner.** – An owner, as defined in G.S. 105-277.1, who is a North
12 Carolina resident and is the surviving spouse who has not remarried of an
13 emergency personnel officer who was killed in the line of duty.

14 **(c) Temporary Absence.** – An owner does not lose the benefit of this exclusion because
15 of a temporary absence from his or her permanent residence for reasons of health or because of
16 an extended absence while confined to a rest home or nursing home, so long as the residence is
17 unoccupied or occupied by a dependent of the owner.

18 **(d) Other Multiple Owners.** – This subsection applies to co-owners who are not husband
19 and wife. Each co-owner of a permanent residence must apply separately for the exclusion
20 allowed under this section.

21 When one or more co-owners of a permanent residence qualify for the exclusion allowed
22 under this section and none of the co-owners qualifies for the exclusion allowed under
23 G.S. 105-277.1, each co-owner is entitled to the full amount of the exclusion allowed under this
24 section. The exclusion allowed to one co-owner may not exceed the co-owner's proportionate
25 share of the valuation of the property, and the amount of the exclusion allowed to all the
26 co-owners may not exceed the exclusion allowed under this section.

27 When one or more co-owners of a permanent residence qualify for the exclusion allowed
28 under this section and one or more of the co-owners qualify for the exclusion allowed under
29 G.S. 105-277.1, each co-owner who qualifies for the exclusion allowed under this section is
30 entitled to the full amount of the exclusion. The exclusion allowed to one co-owner may not
31 exceed the co-owner's proportionate share of the valuation of the property, and the amount of the
32 exclusion allowed to all the co-owners may not exceed the greater of the exclusion allowed under
33 this section and the exclusion allowed under G.S. 105-277.1.

34 **(e) Application.** – An application for the exclusion allowed under this section should be
35 filed during the regular listing period but may be filed and must be accepted at any time up to
36 and through June 1 preceding the tax year for which the exclusion is claimed. Persons may apply
37 for this property tax relief by entering the appropriate information on a form made available by
38 the assessor under G.S. 105-282.1."

39 **SECTION 2.(b)** G.S. 105-282.1(a) reads as rewritten:

40 **"(a) Application.** – Every owner of property claiming exemption or exclusion from
41 property taxes under the provisions of this Subchapter has the burden of establishing that the
42 property is entitled to it. If the property for which the exemption or exclusion is claimed is
43 appraised by the Department of Revenue, the application shall be filed with the Department.
44 Otherwise, the application shall be filed with the assessor of the county in which the property is
45 situated. An application must contain a complete and accurate statement of the facts that entitle
46 the property to the exemption or exclusion and must indicate the municipality, if any, in which
47 the property is located. Each application filed with the Department of Revenue or an assessor
48 shall be submitted on a form approved by the Department. Application forms shall be made
49 available by the assessor and the Department, as appropriate.

50 Except as provided below, an owner claiming an exemption or exclusion from property taxes
51 must file an application for the exemption or exclusion annually during the listing period.

- 1 ...
- 2 (2) Single application required. – An owner of one or more of the following
- 3 properties eligible for a property tax benefit must file an application for the
- 4 benefit to receive it. Once the application has been approved, the owner does
- 5 not need to file an application in subsequent years unless new or additional
- 6 property is acquired or improvements are added or removed, necessitating a
- 7 change in the valuation of the property, or there is a change in the use of the
- 8 property or the qualifications or eligibility of the taxpayer necessitating a
- 9 review of the benefit.
- 10 a. Property exempted from taxation under G.S. 105-278.3, 105-278.4,
- 11 105-278.5, 105-278.6, 105-278.7, or 105-278.8.
- 12 b. Special classes of property excluded from taxation under
- 13 G.S. 105-275(3), (7), (8), (12), (17), (18), (19), (20), (21), (31e), (35),
- 14 (36), (38), (39), (41), or (45) or under G.S. 105-277.1E or
- 15 G.S. 131A-21.
- 16 c. Special classes of property classified for taxation at a reduced
- 17 valuation under G.S. 105-277(h), 105-277.1, 105-277.1C, 105-277.10,
- 18 105-277.13, 105-277.14, 105-277.15, 105-277.17, or 105-278.

19"

20 **SECTION 2.(c)** This section is effective for taxes imposed for taxable years

21 beginning on or after July 1, 2019.

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23 **PART III. INTERSTATE ACCESS STUDY**

24 **SECTION 3.(a)** Study. – The Department of Transportation shall study the needs of

25 law enforcement, emergency medical and emergency management personnel, and firefighters to

26 improve access to or within the interstate system within this State for the benefit of public safety.

27 In conducting the study, the Department of Transportation may consult with the Division of

28 Emergency Management of the Department of Public Safety, the Office of State Fire Marshal of

29 the Department of Insurance, the Office of Emergency Medical Services of the Department of

30 Health and Human Services, and any other State or local government organizations the

31 Department of Transportation determines may be of assistance in the course of the study. In

32 performing the study, the Department of Transportation shall, at a minimum, take the following

33 steps:

- 34 (1) Consult with county fire marshal divisions, emergency management offices,
- 35 and emergency medical service divisions to determine potential sites of
- 36 interest for construction or improvement relevant to the study.
- 37 (2) Establish criteria to prioritize sites of interest for either construction or
- 38 improvement.
- 39 (3) Review applicable federal and State laws, codes, standards, and studies
- 40 relevant to the study.
- 41 (4) Review (i) existing Department of Transportation planning, design, and
- 42 construction standards for interchanges, median crossovers, and access points
- 43 and (ii) how those standards consider the needs of law enforcement,
- 44 emergency medical and emergency management personnel, and firefighters.
- 45 (5) Consider the feasibility of providing opportunities for stakeholder input
- 46 during the planning of future interstate improvements that focus on the needs
- 47 of law enforcement, emergency medical and emergency management
- 48 personnel, and firefighters.
- 49 (6) Examine any other matters the Department of Transportation deems relevant
- 50 in the course of the study.

1 **SECTION 3.(b)** Report. – The Department of Transportation shall report the
2 findings and recommendations, including any legislative proposals, to the Joint Legislative
3 Oversight Committee on Justice and Public Safety, Joint Legislative Emergency Management
4 Oversight Committee, and Joint Legislative Transportation Oversight Committee no later than
5 March 1, 2020.

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7 **PART IV. CONCEALED CARRY FOR CERTAIN EMERGENCY MEDICAL**
8 **SERVICES PERSONNEL**

9 **SECTION 4.(a)** G.S. 14-269 reads as rewritten:

10 **"§ 14-269. Carrying concealed weapons.**

11 (a) It shall be unlawful for any person willfully and intentionally to carry concealed about
12 his or her person any bowie knife, dirk, dagger, slung shot, loaded cane, metallic knuckles, razor,
13 shuriken, stun gun, or other deadly weapon of like kind, except when the person is on the person's
14 own premises.

15 ...
16 (b) This prohibition shall not apply to the following persons:

17 ...
18 (10) Emergency medical services personnel, as defined in G.S. 131E-155, while
19 on duty, who are deployed as part of their official duties providing tactical
20 medical assistance to law enforcement in an emergency situation, including a
21 Special Weapons and Tactics (SWAT) operation. In order to qualify under
22 this subdivision, emergency services personnel shall have completed an
23 approved tactical medical assistance course for supporting tactical law
24 enforcement operations. An approved course shall (i) include an element on
25 firearms safety and training, (ii) include instruction in the laws of this State
26 governing the use of deadly force, and (iii) require training and qualification
27 on all weapons systems, both lethal and less than lethal, deemed necessary by
28 any law enforcement agency the emergency services personnel supports. For
29 purposes of this subdivision, an approved course shall be any course which
30 satisfies the requirements of this subdivision and is certified or sponsored by
31 one or more of the following organizations:

32 a. The North Carolina Criminal Justice Education and Training
33 Standards Commission.

34 b. The National Rifle Association.

35 c. A law enforcement agency, college, private or public institution or
36 organization, or firearms training school, taught by instructors
37 certified by the North Carolina Criminal Justice Education and
38 Training Standards Commission or the National Rifle Association.

39 Every instructor of an approved course shall file a copy of the course
40 description, outline, and proof of certification annually, or upon modification
41 of the course if more frequently, with the North Carolina Criminal Justice
42 Education and Training Standards Commission.

43 "

44 **SECTION 4.(b)** State and local law enforcement agencies shall provide paramedics
45 rendering tactical medical assistance during a Special Weapons and Tactics operation with the
46 same protective equipment provided to other members of a Special Weapons and Tactics
47 operation.

48 **SECTION 4.(c)** This section is effective December 1, 2019, and applies to offenses
49 committed on or after that date.

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51 **PART V. EFFECTIVE DATE**

1 **SECTION 5.** Except as otherwise provided, this act is effective when it becomes
2 law.