

GENERAL ASSEMBLY OF NORTH CAROLINA  
SESSION 2019

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HOUSE BILL 118  
Committee Substitute Favorable 3/5/19

Short Title: First Responders Act of 2019.

(Public)

Sponsors:

Referred to:

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.

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



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

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

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

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

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

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

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

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

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

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

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

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

51          ...

1 (2) Single application required. – An owner of one or more of the following  
 2 properties eligible for a property tax benefit must file an application for the  
 3 benefit to receive it. Once the application has been approved, the owner does  
 4 not need to file an application in subsequent years unless new or additional  
 5 property is acquired or improvements are added or removed, necessitating a  
 6 change in the valuation of the property, or there is a change in the use of the  
 7 property or the qualifications or eligibility of the taxpayer necessitating a  
 8 review of the benefit.

9 a. Property exempted from taxation under G.S. 105-278.3, 105-278.4,  
 10 105-278.5, 105-278.6, 105-278.7, or 105-278.8.

11 b. Special classes of property excluded from taxation under  
 12 G.S. 105-275(3), (7), (8), (12), (17), (18), (19), (20), (21), (31e), (35),  
 13 (36), (38), (39), (41), or (45) or under G.S. 105-277.1E or  
 14 G.S. 131A-21.

15 c. Special classes of property classified for taxation at a reduced  
 16 valuation under G.S. 105-277(h), 105-277.1, 105-277.1C, 105-277.10,  
 17 105-277.13, 105-277.14, 105-277.15, 105-277.17, or 105-278.

18 ...."

19 **SECTION 2.(c)** This section is effective for taxes imposed for taxable years  
 20 beginning on or after July 1, 2019.

### 21 **PART III. INTERSTATE ACCESS STUDY**

22 **SECTION 3.(a)** Study. – The Department of Transportation shall study the needs of  
 23 law enforcement, emergency medical and emergency management personnel, and firefighters to  
 24 improve access to or within the interstate system within this State for the benefit of public safety.  
 25 In conducting the study, the Department of Transportation may consult with the Division of  
 26 Emergency Management of the Department of Public Safety, the Office of State Fire Marshal of  
 27 the Department of Insurance, the Office of Emergency Medical Services of the Department of  
 28 Health and Human Services, and any other State or local government organizations the  
 29 Department of Transportation determines may be of assistance in the course of the study. In  
 30 performing the study, the Department of Transportation shall, at a minimum, take the following  
 31 steps:  
 32

33 (1) Consult with county fire marshal divisions, emergency management offices,  
 34 and emergency medical service divisions to determine potential sites of  
 35 interest for construction or improvement relevant to the study.

36 (2) Establish criteria to prioritize sites of interest for either construction or  
 37 improvement.

38 (3) Review applicable federal and State laws, codes, standards, and studies  
 39 relevant to the study.

40 (4) Review (i) existing Department of Transportation planning, design, and  
 41 construction standards for interchanges, median crossovers, and access points  
 42 and (ii) how those standards consider the needs of law enforcement,  
 43 emergency medical and emergency management personnel, and firefighters.

44 (5) Consider the feasibility of providing opportunities for stakeholder input  
 45 during the planning of future interstate improvements that focus on the needs  
 46 of law enforcement, emergency medical and emergency management  
 47 personnel, and firefighters.

48 (6) Examine any other matters the Department of Transportation deems relevant  
 49 in the course of the study.

50 **SECTION 3.(b)** Report. – The Department of Transportation shall report the  
 51 findings and recommendations, including any legislative proposals, to the Joint Legislative

1 Oversight Committee on Justice and Public Safety, the Joint Legislative Emergency Management  
2 Oversight Committee, and the Joint Legislative Transportation Oversight Committee no later  
3 than March 1, 2022.

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5 **PART IV. CONCEALED CARRY FOR CERTAIN EMERGENCY MEDICAL**  
6 **SERVICES PERSONNEL**

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

8 "**§ 14-269. Carrying concealed weapons.**

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

13 ...

14 (b) This prohibition shall not apply to the following persons:

15 ...

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

30 a. The North Carolina Criminal Justice Education and Training  
31 Standards Commission.

32 b. The National Rifle Association.

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

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

41 ...."

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

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

48  
49 **PART V. EFFECTIVE DATE**

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