

GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2019

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HOUSE BILL 118
Committee Substitute Favorable 3/5/19
Committee Substitute #2 Favorable 3/27/19

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:

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.

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. – Any of the following:

2 a. Firefighting personnel.

3 b. Search and rescue personnel.

4 c. Emergency medical services personnel.

5 d. Any employee of any duly accredited State or local government
6 agency possessing authority to enforce the criminal laws of the State
7 who (i) is actively serving in a position with assigned primary duties
8 and responsibilities for prevention and detection of crime or the
9 general enforcement of the criminal laws of the State and (ii) possesses
10 the power of arrest by virtue of an oath administered under the
11 authority of the State.

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

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

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

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

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

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

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

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

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

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

1 shall be submitted on a form approved by the Department. Application forms shall be made
2 available by the assessor and the Department, as appropriate.

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

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

- 14 a. Property exempted from taxation under G.S. 105-278.3, 105-278.4,
15 105-278.5, 105-278.6, 105-278.7, or 105-278.8.
16 b. Special classes of property excluded from taxation under
17 G.S. 105-275(3), (7), (8), (12), (17), (18), (19), (20), (21), (31e), (35),
18 (36), (38), (39), (41), or (45) or under G.S. 105-277.1E or
19 G.S. 131A-21.
20 c. Special classes of property classified for taxation at a reduced
21 valuation under G.S. 105-277(h), 105-277.1, 105-277.1C, 105-277.10,
22 105-277.13, 105-277.14, 105-277.15, 105-277.17, or 105-278.

23"

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

26 **PART III. INTERSTATE ACCESS STUDY**

27 **SECTION 3.(a)** Study. – The Department of Transportation shall study the needs of
28 law enforcement, emergency medical and emergency management personnel, and firefighters to
29 improve access to or within the interstate system within this State for the benefit of public safety.
30 In conducting the study, the Department of Transportation may consult with the Division of
31 Emergency Management of the Department of Public Safety, the Office of State Fire Marshal of
32 the Department of Insurance, the Office of Emergency Medical Services of the Department of
33 Health and Human Services, and any other State or local government organizations the
34 Department of Transportation determines may be of assistance in the course of the study. In
35 performing the study, the Department of Transportation shall, at a minimum, take the following
36 steps:
37

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

of law enforcement, emergency medical and emergency management personnel, and firefighters.

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

SECTION 3.(b) Report. – The Department of Transportation shall report the findings and recommendations, including any legislative proposals, to the Joint Legislative Oversight Committee on Justice and Public Safety, the Joint Legislative Emergency Management Oversight Committee, and the Joint Legislative Transportation Oversight Committee no later than March 1, 2022.

PART IV. CONCEALED CARRY FOR CERTAIN EMERGENCY MEDICAL SERVICES PERSONNEL

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

"§ 14-269. Carrying concealed weapons.

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

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

- (10) Emergency medical services personnel, as defined in G.S. 131E-155, while on duty, who are deployed as part of their official duties providing tactical medical assistance to law enforcement in an emergency situation, including a Special Weapons and Tactics (SWAT) operation. In order to qualify under this subdivision, emergency medical services personnel shall have completed an approved tactical medical assistance course for supporting tactical law enforcement operations. An approved course shall (i) include an element on firearms safety and training, (ii) include instruction in the laws of this State governing the use of deadly force, and (iii) require training and qualification on all weapons systems, both lethal and less than lethal, deemed necessary by any law enforcement agency the emergency medical services personnel supports. For purposes of this subdivision, an approved course shall be any course which satisfies the requirements of this subdivision and is certified or sponsored by one or more of the following organizations:
 - a. The North Carolina Criminal Justice Education and Training Standards Commission.
 - b. The National Rifle Association.
 - c. A law enforcement agency, college, private or public institution or organization, or firearms training school, taught by instructors certified by the North Carolina Criminal Justice Education and Training Standards Commission or the National Rifle Association.

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

...."

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

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

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4 **PART V. EFFECTIVE DATE**

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