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

The General Assembly of North Carolina enacts:

PART I. TAX DEDUCTION FOR FIREFIGHTERS

SECTION 1.(a) G.S. 105-153.5 is amended by adding a new subsection to read:
"(e) Other Adjustments. – In calculating North Carolina taxable income, a taxpayer who is an eligible firefighter or an eligible rescue squad worker may deduct from adjusted gross income the sum of two hundred fifty dollars ($250.00). In the case of a married couple filing a joint return, each spouse may qualify separately for the deduction allowed under this subsection. In order to claim the deduction allowed under this subsection, the taxpayer must submit with the tax return any documentation required by the Secretary. An individual may not claim a deduction as both an eligible firefighter and as an eligible rescue squad worker in a single taxable year. The following definitions apply in this subsection:

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

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

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

PART II. PROPERTY TAX HOMESTEAD EXCLUSION FOR SURVIVING SPOUSE OF QUALIFYING EMERGENCY PERSONNEL

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

§ 105-277.1E. Surviving spouse property tax homestead exclusion.
(a) Classification. – A permanent residence owned and occupied by a qualifying owner is designated a special class of property under Section 2(2) of Article V of the North Carolina Constitution and is taxable in accordance with this section. The appraised value of the permanent residence is excluded from taxation. A qualifying owner who receives an exclusion under this section may not receive other property tax relief.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

PART III. INTERSTATE ACCESS STUDY

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

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

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

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

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

(5) Consider the feasibility of providing opportunities for stakeholder input 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, slug 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 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 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:


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.

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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.

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

PART V. EFFECTIVE DATE

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