



The Daily Bulletin: Tuesday, July 22, 2014

PUBLIC/HOUSE BILLS

H 27 (2013-2014) [ESCHEAT SAVINGS BOND TRUST FUND/SCHOLARSHIPS](#). Filed Jan 30 2013, *AN ACT TO PROVIDE THAT UNCLAIMED UNITED STATES SAVINGS BONDS SHALL ESCHEAT TO THE STATE, TO DIRECT THE TREASURER TO REDEEM THOSE UNITED STATES SAVINGS BONDS ESCHEATED TO THE STATE, TO CREATE AN ESCHEAT SAVINGS BOND TRUST FUND WITHIN THE ESCHEAT FUND FOR DEPOSIT OF THE PROCEEDS OF THOSE REDEMPTIONS, AND TO PROVIDE THAT INTEREST AND INVESTMENT EARNINGS FROM THE ESCHEAT SAVINGS BOND TRUST FUND SHALL BE USED TO FUND SCHOLARSHIPS TO WORTHY AND NEEDY STUDENTS WHO ARE RESIDENTS OF NORTH CAROLINA AND ARE ENROLLED IN PUBLIC INSTITUTIONS OF HIGHER EDUCATION IN NORTH CAROLINA.*

Senate committee substitute makes the following changes to the 3rd edition:

Changes the short and long titles.

Deletes all of the provisions of the previous edition in their entirety.

Enacts GS 116B-54A, concerning unclaimed US savings bonds, providing for all abandoned US savings bonds (bond) to escheat to the state of North Carolina three years after they have matured. A bond is deemed to be abandoned if it is not redeemed within three years after the bond has fully matured. Creates a judicial process by which the NC Treasurer can bring a civil action to take all property rights and legal title of the bond or proceeds. Specifies process and procedures for carrying out a civil action to claim right to the bonds, including requiring the Treasurer to make sufficient efforts to locate the owner of the savings bond before bringing a civil action. Provides that the court must enter a judgment that the bond has escheated to North Carolina if the following three conditions are met: (1) no person has filed a claim or appears at the hearing to substantiate a claim, (2) the court determines that a person who has filed a claim or who has appeared is not entitled to the property, and (3) the court is satisfied by the evidence that the Treasurer has substantially complied with the laws of North Carolina.

Provides that a person claiming ownership over a bond that has been escheated to North Carolina and redeemed by North Carolina can file a claim for the bond and after a showing of sufficient proof of validity of the claim the Treasurer can pay the claim.

Requires the Treasurer to take steps to redeem any bond that has escheated to NC, with the proceeds being deposited in the Escheat Savings Bond Trust Fund.

Creates the Escheat Savings Bond Trust Fund as a separately accounted fund within the Escheat Fund. The balance of the fund can only be spent for purposes of investment and to pay funds to potential claimants. Any interest and investment earnings of the fund can only be used to provide scholarships to worthy and needy students who are residents of North Carolina and enrolled in public institutions of higher education in North Carolina.

Intro. by Howard, Hager, Torbett.

[GS 116B](#)

[View summary](#)

[Banking and Finance, Government, State Agencies, Department of State Treasurer](#)

H 625 (2013-2014) [ZONING/HEALTH CARE STRUCTURE](#). Filed Apr 9 2013, *A BILL TO BE ENTITLED AN ACT RELATING TO ZONING PROVISIONS FOR TEMPORARY HEALTH CARE STRUCTURES*.

Senate committee substitute makes the following changes to the 1st edition.

Makes a correction to a statutory reference, amending GS 130A-250, adding temporary family health care structures under GS 153A-341.3 (was, GS 153A-341.1) or GS 160A-383.5 to the exemptions section of GS Chapter 130A, Article 8, Part 6, Regulation of Food and Lodging Facilities.

Makes this act effective October 1, 2014 (was, July 1, 2013).

Provides that no county or city may impose a fee as authorized by Section 1 and Section 2 (was, Section 1) of this act on any temporary family health care structure existing on the effective date of this act.

Intro. by Moffitt, Howard, Setzer.

[GS 130A](#), [GS 131D](#), [GS 153A](#), [GS 160A](#)

[View summary](#)

[Development, Land Use and Housing, Land Use, Planning and Zoning](#)

H 644 (2013-2014) [PREVENT HAZARDOUS DRUG EXPOSURE](#). Filed Apr 9 2013, *A BILL TO BE ENTITLED AN ACT RELATING TO THE HANDLING OF ANTINEOPLASTIC AGENTS TO PREVENT DISEASE AND INJURY CAUSED BY EXPOSURE*.

AN ACT RELATING TO THE HANDLING OF ANTINEOPLASTIC AGENTS TO PREVENT DISEASE AND INJURY CAUSED BY EXPOSURE. Enacted July 22, 2014. Effective July 22, 2014.

Intro. by Fulghum, Murry, Carney.

[GS 94](#), [GS 95](#)

[View summary](#)

[Government, State Agencies, Department of Labor, Health and Human Services, Health, Public Health](#)

H 1224 (2013-2014) [LOCAL SALES TAX OPTIONS/ECON. DEVPT. CHANGES \(NEW\)](#). Filed May 27 2014, *A BILL TO BE ENTITLED AN ACT TO LIMIT THE TOTAL LOCAL GOVERNMENT SALES AND USE TAX RATE TO TWO AND ONE-HALF PERCENT; TO GIVE COUNTIES THE FLEXIBILITY TO USE UP TO ONE-HALF PERCENT OF THE LOCAL SALES AND USE TAX FOR PUBLIC TRANSPORTATION, FOR PUBLIC EDUCATION, FOR GENERAL PURPOSES, OR FOR A COMBINATION THEREOF; AND TO MAKE VARIOUS CHANGES TO TAX AND ECONOMIC DEVELOPMENT LAWS*.

Senate committee substitute makes the following changes to the 2nd edition.

Deletes language which prohibits a tax levied under new Article 43A of GS Chapter 105, County Sales and Use Tax for Public Education from being in effect in a county at the same time as a tax levied under Article 43 of GS Chapter 105, Local Government Sales and Use Taxes for Public Transportation. Declares that Articles 43, 43A, and 46 of GS Chapter 105 provide the counties of this state with an opportunity for additional source of revenue (was, Articles 43 and 43A). Allows a county to choose to use this source of revenue to finance local public transportation systems, as provided in Article 43, for public education needs, as provided in new Article 43A, and for general purposes, as provided in Article 46 of GS Chapter 105 (was, permitted use of the revenue source to finance local public transportation systems or public education needs).

Makes conforming changes to GS 105-506.

Replaces new GS 105-506.3 with GS 105-506.4. Amends GS 105-506.4 to provide that the local sales and use tax levied under Article 43 of GS Chapter 105 must be at a rate that would not result in a total local sales and use tax rate in the county (was, in the county or special district) that exceeds 2 1/2%. Makes technical corrections, replacing occurrences of GS 105-506.3 with GS 105-506.4.

Amends Part 1 of Article 43 of GS Chapter 105, as amended by this act, and again enacts new subsection GS 105-506.3 to provide that a tax levied under Part 4 (Regional Public Transportation Authority, Triangle) of this Article may not be in effect in a county at the same time as a tax levied by that county under Part 6 (counties other than Durham, Forsyth, Guilford, Mecklenburg, Orange, or Wake) of this Article.

Amends GS 105-511 to provide that this Part (Article 43, Part 6 GS Chapter 105) applies only in counties other than Durham, Forsyth, Guilford, Mecklenburg, or Orange (was, included Wake County).

Declares that Article 46 of GS Chapter 105 is to be known as the One-Quarter Cent or One-Half Cent County Sales and Use Tax Act (was, One-Quarter Cent County Sales and Use Tax). Amends GS 105-537 to provide that the board of county commissioners may by resolution and after 10 days' public notice levy a local sales and use tax at the applicable rate (was, 0.25%) if the majority of those voting in a referendum held under Article 46 vote in favor of the levy of the tax. Requires that the rate be in 1/4% increments, and must be a rate that, if levied, would not result in a total local sales and use tax rate in the county exceeding 2 1/2%. Makes additional conforming changes.

Deletes proposed subsection (e), which prohibited conducting an advisory referendum on the question of whether to levy a local sales and use tax in the county on or after August 1, 2014. Also deletes subsection which provided that regardless of GS 105-537(e) a county could place the question of levying a local sales and use tax in the county in the 2014 elections providing that the total sales and use tax in the county was less than 2 1/2%.

Enacts GS 105-539 to provide that a county that approves the levy of a tax under Article 46 in a referendum held on or before January 1, 2015 must use the tax proceeds for any lawful purpose. Provides that a county that approves the levy of a tax under this Article in a referendum held after January 1, 2015 must use the proceeds of a tax levied under this Article for any lawful purpose, except that the proceeds may not be used for a purpose for which a tax levied under Article 43 of GS Chapter 105 must be used.

Adds new subdivision (20) to GS 78A-17 to provide that an offer or sale of a security by an issuer is exempt from registration requirements under GS 78-24 and filing requirements under GS 78A-49(d) providing that the offer or sale is conducted in accordance with requirements as specified in new GS 78A-17.1. Enacts GS 78A-17.1 (Invest NC exemption). Permits North Carolina companies formed under the laws of this state and registered with the Secretary of State (Administrator) to sell unregistered securities to NC residents. Sets out requirements for the sale, including the following. Caps the aggregate amount received for all sales of securities by the issuing entity at \$1 million if the issuer has not undergone a financial audit for its most recently completed fiscal year and made that audit available to each prospective investor and the Administrator. Caps the aggregate amount received for all sales of securities in reliance on this exemption at \$2 million if the issuer has undergone and made available to each prospective investor and the Administrator a financial audit for its most recently completed fiscal year. Requires the issuer to provide a disclosure document to all prospective purchasers declaring that the securities have not been registered under federal or state securities law and are subject to limitations on resale. Specifies the content of the disclosure statement and provides that it is to be conspicuously displayed on the cover page of the disclosure document. Directs the issuer to require each purchaser to certify in writing the purchaser's understanding and acknowledgement of the financial risks inherent in the transaction. Sets out requirements for sales made online.

Requires an issuer of security for which the offer of sale is exempt under this section to submit a free-of-charge quarterly report to the issuer's shareholders until there are no outstanding securities issued under this section. Permits the reporting requirement to be satisfied by making the information available on a web site if the information is made available within 45 days at the end of each fiscal quarter and remains available until the succeeding quarterly report. Requires an issuer to provide a written copy of the report to any shareholder upon request. Specifies content required to be in the report. Provides criteria for offers and sales to controlling persons, defined as an officer, director, partner,

trustee, or individuals having similar status or performing similar functions as the issuer, or a person owning 10% or more of the outstanding shares of any class or classes of securities of the issuer. Provides for a disqualification for the exemption allowed by this section if any of certain specifications apply to an issuer or a person affiliated with the issuer or offering. However, makes the disqualification provisions inapplicable if there is a (1) showing of good cause and without prejudice to any other action by the Administrator, the Administrator determines that it is not necessary that an exemption be denied and (2) the issuer shows that the issuer made factual inquiry as to the existence of any disqualification and could not have known that a disqualification existed even with the exercise of reasonable care.

Provides that the Administrator may adopt rules to implement the provisions of this section and to protect investors who purchase securities under this section. Authorizes the Administrator to collect a nonrefundable filing fee of \$150 for filing an exemption notice as required under this section. Provides that the fees are to be used to pay the costs of administering and enforcing this Chapter and that the revenue from the filing fee is to be credited to a nonreverting agency revenue account.

Makes a conforming change to GS 78A-49(d) regarding the informational filing requirement.

Requires the Secretary of State (Administrator) to adopt rules to implement this act within 12 months. Provides for a 15-day notice and comment period and requires the Administrator to hold at least one public hearing on the rules. Provides that the rules become effective on the first day of the month following the date the rules are adopted and sent to the Codifier of Rules for entry into the Administrative Code. Provides that this provision expires 12 months after the effective date of this act.

Provides that Part V of this act, which enacts new GS 78A-17.1 is effective when it becomes law and expires on July 1, 2017 unless otherwise noted. Provides that the remainder of this act is effective when it becomes law.

Makes conforming changes to the short and long title of this act.

Intro. by Presnell.

[GS 78A, GS 105, GS 143B, GS 150B](#)

[View summary](#)

[Business and Commerce, Development, Land Use and Housing, Community and Economic Development, Government, Tax](#)

PUBLIC/SENATE BILLS

S 105 (2013-2014) [ADD TOWNS TO SHP](#). Filed Feb 19 2013, *A BILL TO BE ENTITLED AN ACT TO AUTHORIZE THE TOWN OF ELIZABETHTOWN AND THE TOWN OF MATTHEWS TO ENROLL ITS EMPLOYEES AND DEPENDENTS IN THE STATE HEALTH PLAN FOR TEACHERS AND STATE EMPLOYEES.*

AN ACT TO AUTHORIZE THE TOWN OF ELIZABETHTOWN AND THE TOWN OF MATTHEWS TO ENROLL ITS EMPLOYEES AND DEPENDENTS IN THE STATE HEALTH PLAN FOR TEACHERS AND STATE EMPLOYEES. Enacted July 22, 2014. Effective July 22, 2014.

Intro. by Tillman.

[Bladen, Mecklenburg, GS 135](#)

[View summary](#)

[Government, State Agencies, Department of Health and Human Services, Health and Human Services, Health](#)

S 614 (2013-2014) [MILITARY LANDS PROTECTION ACT](#). Filed Apr 2 2013, *A BILL TO BE ENTITLED AN ACT TO FURTHER PROTECT MILITARY LANDS, TO MAKE AMENDMENTS TO THE MILITARY AFFAIRS COMMISSION, AND TO PROTECT SENSITIVE MILITARY DOCUMENTS.*

AN ACT TO FURTHER PROTECT MILITARY LANDS, TO MAKE AMENDMENTS TO THE MILITARY AFFAIRS COMMISSION, AND TO PROTECT SENSITIVE MILITARY DOCUMENTS. Enacted July 22, 2014. Effective July 22, 2014, except as otherwise provided.

Intro. by Brown.

[GS 127C](#), [GS 132](#), [GS 143](#)

[View summary](#)

**Government, Public Records and Open Meetings,
Military and Veteran's Affairs**

S 763 (2013-2014) [OMNIBUS TAX LAW CHANGES](#). Filed May 14 2014, *A BILL TO BE ENTITLED AN ACT TO AMEND THE REVENUE LAWS, AS RECOMMENDED BY THE REVENUE LAWS STUDY COMMITTEE.*

Senate committee substitute makes the following changes to the 1st edition:

Amends Section 7.2(a) and 7.3 of SL 2014-3, concerning retailer-contractors, providing clarification that the act does not affect any interpretation of a statute which is the subject of a State tax audit for taxable years beginning before January 1, 2015, as well as clarifying that the changes that are effective January 1, 2015, apply to withdrawals of items from inventory for contracts entered into on or after that date.

Amends Section 8.1(c) of SL 2014-3, effective June 1, 2014, clarifying that a retailer of a rental of a private residence, cottage, or similar accommodation, which is rented for fewer than 15 days in a calendar year and listed with a real estate broker or agent, is liable for any over-collection of sales tax or occupancy tax for any such rental that is occupied or available to be occupied for nights beginning June 14, 2012, and ending June 30, 2013, and must remit the tax collected. Also provides that a retailer is not liable for an undercollection of sales tax or occupancy tax for such rental which is occupied or available to be occupied between June 1, 2014, and June 30, 2014, if a good-faith effort to comply with the law was made. Deletes language which states the section applied during June 14, 2012 and July 1, 2014.

Repeals Section 14.26 of SL 2014-3, concerning the definition of an *income year*.

Amends GS 105-113.35(d), effective June 1, 2015, to provide that a manufacturer who ships vapor products to either a wholesale dealer or retail dealer can apply to the Secretary of Revenue to be relieved of paying the tax imposed by this section on those vapor products.

Amends GS 105-129.16A, concerning tax credits for investing in renewable energy property, providing that a taxpayer that has constructed, purchased, or leased renewable energy property is allowed a credit equal to 35 percent of the cost of the property if the property is placed in service in North Carolina during the taxable year.

Amends Section 1.1(a) of SL 2014-3, concerning federal taxable income deductions, making a clarifying change.

Amends GS 105-134.6A, concerning definitions for provisions concerning the decoupling from federal accelerated depreciation, making organizational changes and setting out and defining the term *owner in a transferor*. Effective for taxable years beginning on or after January 1, 2013.

Amends GS 105-153.6, concerning definitions for provisions concerning the decoupling from federal accelerated depreciation, making organizational changes and setting out and defining the term *owner in a transferor*. Effective for taxable years beginning on or after January 1, 2014.

Amends GS 105-153.4, concerning NC taxable income, making technical corrections to statutory references. Clarifies apportioning of partnership income to multiple states. Effective on or after January 1, 2014.

Amends GS 105-153.5, adding a provision that requires S Corporations subject to Part 1A, partnerships, and estates and trusts subject to Part 3 to add back state income tax deducted from federal income for state income tax purposes.

Provides that the Secretary of Revenue cannot impose interest with respect to an underpayment of income tax to the extent the underpayment was created or increased by the changes in Section 2.2 of SL 2014-3. Provides that a withholding agent is not liable for the amount of tax the agent fails to withhold to the extent the amount of tax not withheld was created or increased by the the changes made in Section 2.2 of SL 2014-3. Effective when the section becomes law and applies to taxable years beginning on or after January 1, 2014, and before January 1, 2015, and to payroll periods beginning on or after January 1, 2014, and before January 1, 2015.

Amends GS 105-164.3(35), making technical changes and adding new language that provides that a person, other than a facilitator, required to collect the tax levied under GS 105-164.4(a) is defined as a *retailer* for the purposes of GS Chapter 105, Article 5.

Amends GS 105-164.4G, clarifying that the sale at retail and the use, storage, or consumption in North Carolina of specified gross receipts from an entertainment activity admission charge are exempt from the tax imposed by GS Chapter 105, Article 5 (previously, did not include the sale at retail and the use, storage, or consumption language). Clarifies that an admission charge (was, admission) to an entertainment activity is sourced to the location where admission to the activity may be gained by person.

Amends GS 105-164.13, Retail sales and use tax, adding piped natural gas to exemptions detailed in GS 105-164.13 (8a), (10), and (57). Effective July 1, 2014.

Deletes language in GS 105-164.13(62) that excluded the tax exemption from applying to an item used to maintain or repair tangible personal property pursuant to a service contract exempt from tax under GS 105-164.4I(b). Effective October 1, 2014.

Amends GS 105-187.52(c), exemptions, clarifying that the tax exemption in GS 105-164.13(62) does apply to an item used to maintain tangible personal property under a service contract exempt from tax under GS 105-164.4I(b)(4). However, adds clarifying language that states that the exemption does apply to an item used pursuant to a service contract that meets the definition of a *service contract* as defined in GS 105-164.3(38b) that was sold before January 1, 2014, but effective on or after January 1, 2014.

Makes technical changes.

Amends GS 105-164.13E, as amended by SL 2014-3, to clarify that the exemption certificate for qualifying farmers under this section expires when the qualifying farmer (1) fails to meet the income threshold requirements for three consecutive taxable years or (2) ceases to engage in farming operations, whichever comes first. Adds piped natural gas to the list of tangible personal property, digital property, and services that are exempt from sales and use tax if purchased by the qualifying farmer for use in farming operations. Under subsection (b) of GS 105-164.13E, current law provides that a person who does not meet the definition for a qualifying farmer may apply to the Department of Revenue (Department) for a conditional exemption certificate under GS 105-164.28A. Clarifies that in order to qualify for a conditional exemption certificate, the person must be engaged in farming operations. Defines the term *taxable year* as having the same meaning as defined in GS 105-153.3.

Amends GS 105-164.16A, as enacted by SL 2014-3, creating a subsection (a) and adding a new subsection (b). Amends subsection (a) to provide a retailer (was, taxpayer) that offers (was, that offers to sell) a prepaid meal plan subject to the tax imposed by GS 105-164.4 an option as to how the sales tax will be remitted to the Secretary of Revenue (Secretary) and a return filed under GS 105-164.16. Provides that when a retailer enters into an agreement with a food service contractor who agrees to provide food under a prepaid meal plan, and the food service contractor is also a retailer under this Article, then the retailer may include in the agreement that the food service contractor is liable

for reporting (was, collecting) and remitting the sales tax due on the gross receipts from the prepaid meal plan on the behalf of the retailer. Directs that tax payments received by a food service contractor from a retailer are held in trust by the food service contractor for remittance to the Secretary. Requires a food service contractor to remit the amount of a tax payment received from a retailer to the Secretary. Provides that a food service contractor is not liable for tax due but not received from a retailer. Makes a retailer liable for the tax due on the gross receipts derived from a prepaid meal plan if the retailer fails to send the tax due to the food service contractor. Enacts new subsection (b) of GS 105-164.16A to add provisions regarding the basis of reporting gross receipts derived from a prepaid meal plan.

Amends Section 4.1(g) of SL 2014-3 to provide that this Part applies to gross receipts derived from a prepaid meal plan sold or billed before July 1, 2014, if the plan is not authorized for use or available to the person until on or after August 1, 2014.

Amends GS 105-164.20 to require a retailer of electricity, telecommunications service, piped natural gas, and prepaid meal plans to report its sales on an accrual basis (was, retailers of electricity and telecommunications service must report sales on an accrual basis) for the purposes of this Article. Provides that the tax on the sales price or gross receipts derived from the sale accrues when the retailer bills its customer for the sale or gross receipts (was, for the sale).

Amends GS 105-164.29(a), as amended by Section 14.9(b) of SL 2014-3, to provide that a certificate of registration must be signed by a manager, member, or company official (was, partner), if the owner is a limited liability company (was, if the owner is an association, a partnership, or a limited liability company). Provides that if the owner is a partnership, the certificate of registration must be signed by a manager, member, or partner.

Amends GS 105-241.6(b)(5) to make clarifying and organizational changes regarding exceptions to the general statute of limitations for obtaining a refund of an overpayment in the case of a contingent event.

Amends GS 105-338(c), as amended by Section 11.1(e) of SL 2014-3, regarding the allocation of appraised valuation of public service property among local taxing units. Deletes the appraised valuation of the tangible personal property of a mobile telecommunications company from the tangible personal property that is appraised under the provisions of this subsection. Instead provides for the appraised valuations of the tangible personal property of mobile telecommunications companies pursuant to GS 105-339 as amended by Section 11.1(f) of SL 2014-3. Effective for taxes imposed for taxable years beginning on or after July 1, 2015. Makes a technical change.

Repeals Section 11.1(g) of SL 2014-3 regarding certification of appraised valuations of mobile telecommunications companies.

Enacts new subsection (b) to GS 160A-206. Prohibits a city from imposing a license, franchise, or privilege tax on a person engaged in any of the following businesses: (1) supplying piped natural gas, (2) providing telecommunications service taxed under GS 105-164.4(a)(4c), (3) Providing video programming taxed under GS 105-164.4(a)(6), and (4) providing electricity. Provides that these businesses are either subject to sales tax at the combined general rate for which the city receives a share of the tax revenue or they are subject to the local sales tax. Enacts new subsection (b) to GS 153A-146 to prohibit a county from imposing a license, franchise, or privilege tax on a person engaged in any of the businesses as listed in new subsection (b) of GS 160A-206.

Clarifies that the Department of Revenue can draw the funds needed from sales tax to make distributions of the repealed franchise tax on electricity and excise tax on piped natural gas, specifically the September 15, 2014, distributions, for the calendar quarter that begins April 1, 2014, to cities under GS 105-116.1 and 105-187.44.

Provides that except as otherwise provided, this act is effective when it becomes law.

[View summary](#)**Government, Tax, Local Government**

S 794 (2013-2014) **DISAPPROVE INDUSTRIAL COMMISSION RULES**. Filed May 19 2014, *A BILL TO BE ENTITLED AN ACT TO DISAPPROVE CERTAIN RULES ADOPTED BY THE NORTH CAROLINA INDUSTRIAL COMMISSION, TO PROVIDE SPECIFIC DIRECTIONS TO THE INDUSTRIAL COMMISSION TO REPLACE THE RULES, TO AMEND CERTAIN PROVISIONS OF THE WORKERS' COMPENSATION LAW; AND TO ALLOW THE CONFERENCE OF CHIEF DISTRICT JUDGES TO PRESCRIBE UNIFORM STATEWIDE PRESUMPTIVE GUIDELINES FOR THE COMPUTATION OF RETROACTIVE CHILD SUPPORT OBLIGATIONS.*

AN ACT TO DISAPPROVE CERTAIN RULES ADOPTED BY THE NORTH CAROLINA INDUSTRIAL COMMISSION, TO PROVIDE SPECIFIC DIRECTIONS TO THE INDUSTRIAL COMMISSION TO REPLACE THE RULES, TO AMEND CERTAIN PROVISIONS OF THE WORKERS' COMPENSATION LAW; AND TO ALLOW THE CONFERENCE OF CHIEF DISTRICT JUDGES TO PRESCRIBE UNIFORM STATEWIDE PRESUMPTIVE GUIDELINES FOR THE COMPUTATION OF RETROACTIVE CHILD SUPPORT OBLIGATIONS. Enacted July 22, 2014. Effective July 22, 2014.

Intro. by Brown.

GS 50, GS 97

[View summary](#)**Courts/Judiciary, Civil, Family Law, Employment and Retirement, Government, APA/Rule Making**

S 812 (2013-2014) **REPLACE CCSS W/NC'S HIGHER ACADEM. STANDARDS (NEW)**. Filed May 20 2014, *AN ACT TO EXERCISE NORTH CAROLINA'S CONSTITUTIONAL AUTHORITY OVER ALL ACADEMIC STANDARDS; TO REPLACE COMMON CORE; AND TO ENSURE THAT STANDARDS ARE ROBUST AND APPROPRIATE AND ENABLE STUDENTS TO SUCCEED ACADEMICALLY AND PROFESSIONALLY.*

AN ACT TO EXERCISE NORTH CAROLINA'S CONSTITUTIONAL AUTHORITY OVER ALL ACADEMIC STANDARDS; TO REPLACE COMMON CORE; AND TO ENSURE THAT STANDARDS ARE ROBUST AND APPROPRIATE AND ENABLE STUDENTS TO SUCCEED ACADEMICALLY AND PROFESSIONALLY. Enacted July 22, 2014. Effective July 1, 2014.

Intro. by Soucek, Tillman.

GS 115C

[View summary](#)**Education, Elementary and Secondary Education, Government, State Agencies, State Board of Education****LOCAL/HOUSE BILLS**

H 1059 (2013-2014) **NEW HANOVER OCCUP. TAX USE**. Filed May 14 2014, *A BILL TO BE ENTITLED AN ACT TO MODIFY THE NEW HANOVER OCCUPANCY TAX.*

Senate committee substitute to the 4th edition makes the following changes.

Deletes proposed GS 14-129.3, which made it a Class H felony to take and carry away, or aid in taking or carrying

away, any Venus Flytrap plant or seed in Brunswick, Columbus, New Hanover, Onslow, and Pender counties.

Amends the short and long title to reflect the deletion of the Venus Flytrap provisions. Makes additional conforming changes.

Intro. by Davis.

[View summary](#)

Government, Tax

H 1245 (2013-2014) **PLEASANT GARDEN ANNEX/WATHA DEANNEX (NEW)**. Filed May 28 2014, *AN ACT ADDING CERTAIN DESCRIBED PROPERTY TO THE CORPORATE LIMITS OF THE TOWN OF PLEASANT GARDEN AT THE REQUEST OF THE PROPERTY OWNER AND THE TOWN; AND REMOVING CERTAIN DESCRIBED PROPERTY FROM THE CORPORATE LIMITS OF THE TOWN OF WATHA.*

AN ACT ADDING CERTAIN DESCRIBED PROPERTY TO THE CORPORATE LIMITS OF THE TOWN OF PLEASANT GARDEN AT THE REQUEST OF THE PROPERTY OWNER AND THE TOWN; AND REMOVING CERTAIN DESCRIBED PROPERTY FROM THE CORPORATE LIMITS OF THE TOWN OF WATHA. Enacted July 22, 2014. Effective July 22, 2014, except as otherwise provided.

Intro. by Hardister.

Guilford, Pender

[View summary](#)

ACTIONS ON BILLS

PUBLIC BILLS

H 27: ESCHEAT SAVINGS BOND TRUST FUND/SCHOLARSHIPS.

Senate: Reptd Fav Com Substitute

Senate: Com Substitute Adopted

H 201: BUILDING REUTILIZATION FOR ECONOMIC DEV. ACT.

Senate: Withdrawn From Cal

Senate: Placed On Cal For 07/23/2014

H 625: ZONING/HEALTH CARE STRUCTURE.

Senate: Reptd Fav Com Substitute

Senate: Com Substitute Adopted

H 644: PREVENT HAZARDOUS DRUG EXPOSURE.

Signed by Gov. 7/22/2014

Ch. SL 2014-76

H 1033: SPECIAL ASSESSMENT/DAM REPAIR.

Pres. To Gov. 7/22/2014

H 1181: NORTH CAROLINA MEDICAID MODERNIZATION (NEW).

Senate: Withdrawn From Cal

Senate: Re-ref Com On Rules and Operations of the Senate

H 1195: FISCAL INTEGRITY/PENSION-SPIKING PREVENTION.

Senate: Passed 3rd Reading

Senate: Ordered Enrolled

H 1224: LOCAL SALES TAX OPTIONS/ECON. DEVPT. CHANGES (NEW).

Senate: Reptd Fav Com Substitute

Senate: Com Substitute Adopted

S 105: ADD TOWNS TO SHP.

Signed by Gov. 7/22/2014

Ch. SL 2014-75

S 403: OMNIBUS ELECTION CLARIFICATIONS (NEW).

House: Conf Com Appointed

S 614: MILITARY LANDS PROTECTION ACT.

Signed by Gov. 7/22/2014

Ch. SL 2014-79

S 763: OMNIBUS TAX LAW CHANGES.

Senate: Reptd Fav Com Substitute

Senate: Com Substitute Adopted

S 794: DIS APPROVE INDUSTRIAL COMMISSION RULES.

Signed by Gov. 7/22/2014

Ch. SL 2014-77

S 812: REPLACE CCSS W/NC'S HIGHER ACADEM. STANDARDS (NEW).

Signed by Gov. 7/22/2014

Ch. SL 2014-78

S 883: DIS APPROVE/AMEND BUFFER RULES.

House: Special Message Received From Senate

House: Passed 1st Reading

House: Ref To Com On Regulatory Reform Subcommittee on Environmental

LOCAL BILLS**H 1044: AVERASBORO TOWNSHIP TDA CHANGES.**

Senate: Reptd Fav

H 1054: SPINDALE/CAPE FEAR SEWER FEE COLLECTION.

Senate: Reptd Fav

H 1056: LAKE LURE OFFICIAL MAP.

Senate: Passed 3rd Reading

Senate: Ordered Enrolled

H 1059: NEW HANOVER OCCUP. TAX USE.

Senate: Reptd Fav Com Substitute

Senate: Com Substitute Adopted

H 1155: PINEHURST ANNEXATION.

House: Special Message Received For Concurrence in S Amend

House: Cal Pursuant 36(b)

H 1245: PLEASANT GARDEN ANNEX/WATHA DEANNEX (NEW).

Ratified

Ch. SL 2014-80

S 201: STANLY COMMUNITY COLLEGE CAPITAL PROJECT (NEW).

Senate: Withdrawn From Com

Senate: Re-ref Com On Rules and Operations of the Senate

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