



The Daily Bulletin: 2021-04-29

PUBLIC/HOUSE BILLS

H 273 (2021-2022) [MODIFY BUILDERS INVENTORY TAX EXCLUSION](#). Filed Mar 11 2021, *AN ACT TO EXEMPT FROM PROPERTY TAX THE INCREASE IN VALUE OF PROPERTY DUE TO THE CONSTRUCTION OF TOWNHOUSES HELD FOR SALE BY A BUILDER*.

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

Adds to the proposed changes to GS 105-277.02, which designates residential real property held for sale by a builder as a special class of property. More specifically provides for exclusion from property tax for any increase in value attributable to the subdivision of the property or improvements other than buildings made on the property (was, subdivision of or improvements other than buildings), as the builder continues to hold the property for sale. Changes the act's long title.

Intro. by Potts, Bradford, Zenger, Clemmons.

GS 105

[View summary](#)

Development, Land Use and Housing, Building and Construction, Property and Housing, Government, Tax

H 344 (2021-2022) [SYSTEM DEVELOPMENT FEES UPDATE](#). Filed Mar 22 2021, *AN ACT TO CLARIFY THE PROCESS WITH WHICH A LOCAL GOVERNMENTAL UNIT MAY IMPOSE AND COLLECT SYSTEM DEVELOPMENT FEES*.

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

Further amends GS 162A-201, which sets forth the defined terms for Article 8 governing system development fees, adding to the definitions for the defined terms *service* and *system development fee* to explicitly provide that the services identified in each include services provided pursuant to a wholesale arrangement between a water and sewer authority and a local governmental unit.

Deletes the proposed changes to the language used to calculate revenue from system development fees using the buy-in method under GS 162A-211(b).

Intro. by Arp, Hardister, Hanig, Meyer.

GS 162A

[View summary](#)

Development, Land Use and Housing, Government, Local Government, Health and Human Services, Health, Public Health, Public Enterprises and Utilities

H 729 (2021-2022) [CHARTER SCHOOLS OMNIBUS](#). Filed Apr 28 2021, *AN ACT TO MAKE CHANGES TO THE LAWS GOVERNING CHARTER SCHOOLS*.

Part I.

Amends GS 115C-218.85 to allow a charter school to meet the required number of instructional hours/days by providing in-person or blended instruction, with blended instruction referring to a combination of remote and in-person classroom instruction. Amends GS 115C-218.8 by adding that providing blended instruction is not considered a material revision of the charter.

Part II.

Enacts new GS 115C-218.27 providing that a charter school is not obligated to give a local board of education demographic information on its student body or any individual student enrolled at the charter school except to the extent the information is necessary for the local school administrative unit to verify that a student enrolled in the charter school resides within the local school administrative unit.

Part III.

Amends GS 115C-218.100 which requires that upon dissolution of a charter school, all of the school's net assets purchased with public funds be deemed the property of the local school administrative unit in which the charter school is located; now excludes capital-sourced assets from this requirement. Defines *capital-sourced assets* as including: (1) capital funds provided to a charter school by one or more counties pursuant to new GS 115C-218.105(b1) and (2) net assets purchased or improved with such funds, up to the total amount of the funds provided. Deems capital-sourced assets to be the property of the county or counties providing the funding and, if applicable, divided between the counties in proportion to the funds provided.

Enacts new GS 115C-218.105(b1) allowing counties to provide funds to charter schools by direct appropriation under new GS 153A-460 and limits the use of those funds to: (1) the acquisition of real property for school purposes; (2) the acquisition, construction, reconstruction, enlargement, renovation, or replacement of buildings and other structures; and (3) the acquisition or replacement of furniture and furnishings, instructional apparatus, technology, data-processing equipment, business machines, and similar items of furnishings and equipment. Enacts new (b2) providing that if a charter school uses funds provided in subsection (b1) to acquire or improve property, the amount provided by the county must be evidenced by a promissory note and secured by a deed of trust on the property acquired or improved by the funds. Allows the county to subordinate the deed of trust to other liens to facilitate the acquisition or improvement of the property secured by the deed of trust. If the charter school repays the amount to the county, the county must, for the property acquired or improved by the funds, execute and file a deed of release or other documentation of satisfaction showing the charter school repaid the county in the amount of the capital funds provided.

Amends GS 153A-149 to allow a county to levy property tax for the purpose of providing capital funds for charter schools.

Enacts new GS 150A-460 authorizing counties to appropriate funds and lease real property to charter schools and limits the use of funds to the purposes described above in new GS 115C-218.105(b1).

Part IV.

Enacts new GS 115C-218.107 stating the NCGA's intent to ensure that all funds for public school students attending charter schools are provided in amounts comparable to funds provided for public school students attending other public school units.

Part V.

Amends GS 115C-270.20 by amending the requirement for licensure for a residency license to include when the license is requested by a charter school board of directors.

Part VI.

Specifies that the act applies beginning with the 2021-22 school year.

Intro. by Yarborough, Hardister, Bradford, Brody.

[GS 115C, GS 153A](#)

[View summary](#)

[Education, Elementary and Secondary Education, Government, Local Government](#)

H 730 (2021-2022) [BOG/BD OF TRUSTEE APPT. CHANGES](#). Filed Apr 28 2021, *AN ACT TO CHANGE THE METHOD OF APPOINTMENT FOR THE BOARD OF GOVERNORS OF THE UNIVERSITY OF NORTH CAROLINA AND THE BOARDS OF TRUSTEES FOR CONSTITUENT INSTITUTIONS OF THE UNIVERSITY OF NORTH CAROLINA.*

Amends GS 116-6 as follows. Instead of providing for the election of members of the UNC Board of Governors (BOG), requires the members be appointed by the Senate, House of Representatives, and Governor. Requires that 10 members be appointed by the Senate and House, and two members be appointed by the Governor, every two years beginning in 2023. Requires the following for the NCGA's appointments: (1) four candidates must be appointed upon the recommendation of the President Pro Tempore of the Senate, (2) four candidates must be appointed upon the recommendation of the Speaker of the House of Representatives, (3) one candidate must be appointed upon recommendation of the Minority Leader of the House of Representatives, and (4) one candidate must be appointed upon recommendation of the Minority Leader of the Senate. Makes conforming changes. Makes conforming changes to the following to refer to the appointment of members: GS 116-6.1 and GS 116-7. Further amends GS 116-7 by amending the process for filling vacancies to require that the appointing authority that originally appointed the vacating member appoint a person to fill the vacancy.

Amends GS 116-31 to require that two of the members of a UNC institution's 13-member board of trustees be appointed by the Governor (reducing the number to be elected by the BOG by two). Requires that in every odd-numbered year, the BOG elect three persons to each board of trustees and the Governor appoint one person to each board of trustees. Provides that the Governor is to appoint a replacement when there is a vacancy in a position originally appointed by the Governor. Makes the same changes to GS 116-32 concerning the board of trustees of The North Carolina School of Science and Mathematics.

Applies to (1) appointments to fill terms expiring on or after the date that the act becomes law and (2) vacancy appointments made on or after the date the act becomes law. The terms of members holding office as of the effective date of this act shall not be affected.

Intro. by Everitt.

GS 116

[View summary](#)

Education, Higher Education, Government, General Assembly, State Agencies, UNC System, State Government, Executive

H 732 (2021-2022) **PEER SUPPORT SPECIALIST CERTIFICATION ACT**. Filed Apr 28 2021, *AN ACT TO ESTABLISH THE PEER SUPPORT SPECIALIST CERTIFICATION OVERSIGHT BOARD*.

Enacts new Article 43, Peer Support Specialist Certification Act, in GS Chapter 90, providing for the following. Provides that the purpose of the Article is to protect the public safety and welfare by certifying individuals to provide peer support services, including Medicaid or State-funded peer support. Prohibits a person from claiming or holding out oneself to the public as certified under the provisions of this Article unless the individual possesses a current certification as a peer support specialist.

Establishes the 11-member North Carolina Peer Support Specialist Certification Oversight Board (Board). Establishes member appointment authority and requirements and sets out qualifications to be met by a member who is a certified peer support specialist. Sets out the Board's 14 powers and duties, including: deny, issue, suspend, revoke, and renew certifications in accordance with the provisions of this Article; conduct administrative hearings in accordance with Article 3A of GS Chapter 150B; develop standards for curricula certifications and standards for accreditation; develop and maintain a Board website that includes an online complaint filing system and procedure; and submit an annual report to the Department of Health and Human Services.

Requires applicants for certification as a peer support specialist to: (1) be 18 or older; (2) have a lived experience of a mental health or substance use disorder; (3) have been in recovery for at least one year; (4) have completed a training course approved by the Board; (5) paid any applicable fees; (6) provide written proof to the Board of a high school diploma or its equivalent; and (7) submit a completed application, with two letters of reference, provided by the Board for certification under this Article. Requires individuals certified under this Article to renew certification every two years through the submission of an approved application; certifications expire two years after the date of issuance unless they are renewed. Provides that after the first two years, a certification is to be renewed every two years on or before the date of birth on the certification. Sets out criminal background check requirements for applicants. Keeps information provided for the the background check confidential and allows charging a fee for the background check. Provides that if the Board denies, revokes, or suspends a certification based on information obtained in a criminal history record check, the Board must disclose to the person the information contained in the criminal history record check that is relevant to the Board's actions. Gives the person the right to appear before the Board to

appeal the Board's decision; an appearance before the Board constitutes an exhaustion of administrative remedies in accordance with GS Chapter 150B. Sets out fees for: application for certification, application processing, examination, application for specialization, renewal of certification, renewal of specialization, late fee, and duplicate of original certification.

Provides that the Article does not prevent: (1) an individual from conducting activities or services in offering peer-to-peer support; (2) physicians, psychologists, or other licensed professionals or practitioners from engaging in scope-of-practice activities; (3) fee-based pastoral counselors, clergy, family partners peer support, or other qualified professional group members from providing peer support and other related services; or (4) any individual participating in working with or participating in 12-step programs, assistance programs, or other related programs that provide support services.

Allows the Board to seek an injunction against a person violating or seeking to violate the Article. Allows the Board to assess a civil penalty not to exceed \$100 for violations of the Article; sets out issues to be considered when fixing the penalty amount. Requires the Board to establish a schedule of civil penalties for violations of this Article. Allows the Board to assess the costs of disciplinary actions against a person found to be in violation of this Article or rules adopted by the Board. Makes violations of the Article a Class 2 misdemeanor. Provides civil immunity to the Board and its officers, employees, and staff, either personally or in their official capacity, for exercising, in good faith, the powers and duties given to the Board under this Article for denying certification or reinstatement of a certification to an applicant or revoking a certification based on information provided in the applicant's criminal history record check.

Effective October 1, 2023.

Requires the Board to adopt temporary rules to implement this act, which will remain in effect until permanent rules that replace the temporary rules become effective. Requires the initial Board appointments to be made on or before October 1, 2021, with the initial terms of the appointees beginning on January 1, 2022.

Deems any individual who possesses a certification as a peer support specialist issued by the Division of Mental Health, Developmental Disabilities, and Substance Abuse Services prior to this act becoming effective, to be in compliance with the act's provisions for the two-year period of that individual's certification. Requires those individuals to comply with the act's provisions when renewing their certifications when this act becomes effective.

Intro. by Ball, Autry, Insko, Roberson.

GS 90

[View summary](#)

Health and Human Services, Health

H 734 (2021-2022) [DEPT. OF HEALTH & HUMAN SERVICES REVISIONS](#). Filed Apr 28 2021, *AN ACT MAKING TECHNICAL, CONFORMING, AND OTHER MODIFICATIONS TO LAWS PERTAINING TO THE DEPARTMENT OF HEALTH AND HUMAN SERVICES*.

Amends GS 122C-3, by amending the definition of *developmental disability*, as it is used in the Mental Health, Developmental Disabilities, and Substance Abuse Act of 1985, so that it is a severe, chronic disability attributable to mental or physical impairment or a combination of mental and physical impairments (was, attributable to one or more impairments); maintains the other required components to meet the definition.

Amends GS 122C-23 to provide that decisions on the waiver of any of the rules on the licensure of facilities for the mentally ill, the developmentally disabled, and substance abusers may be appealed by filing a contested case under Article 3 of GS Chapter 150B.

Amends GS 122C-112.1 to require the Secretary of Health and Human Services to adopt a copayment schedule for behavioral health services, intellectual and developmental disabilities services, and substance use disorder services based on the Medicaid copayments for those services (was, adopt rules for the implementation of a co-payment graduated schedule) to be used by LMEs and by contractual provider agencies. Makes conforming changes.

Amends GS 122C-171 by amending the membership of the State Consumer and Family Advisory Committee as follows. Removes the appointment of three members by the Council of Community Programs. Increases by one the number appointed by the President Pro Tempore of the Senate and the number appointed by the Speaker of the House of Representatives; requires that two (was, one) of the members appointed by the President Pro Tempore be from the western region of the state and that

two (was, one) of the members appointed by the Speaker of the House be from the central region of the state. Increases by one the number of members appointed by the NC Association of County Commissioners and requires that two (was, one) of those members be from the eastern region of the state.

Amends GS 122C-255 by adding to the items that must be included in the report from each 24-hour facility that (1) falls under the category of nonhospital medical detoxification, facility-based crisis service, or inpatient hospital treatment; (2) is not a State facility under the jurisdiction of the Secretary of Health and Human Services; and (3) is designated by the Secretary of Health and Human Services as a facility for the custody and treatment of individuals under a petition of involuntary commitment. Requires the report to also include: (1) the transportation method used by individuals admitted under a petition of involuntary commitment to the 24-hour facility and (2) the number of individuals moved to voluntary status at any time between arrival at the 24-hour facility and completion of the required 24-hour examination.

Amends GS 122-263 and GS 122C-283 (concerning the first exam) to allow the use of telehealth (was, telemedicine) in the exams that are required before involuntary commitment. Defines *telehealth* as the use of two-way, real-time interactive audio and video where the respondent and commitment examiner can hear and see each other. Amends GS 122-266 and GS 122C-285 by adding that the second examination of a respondent to determine whether the respondent will be involuntarily committed due to mental illness may be conducted either in the physical face-to-face presence of a physician or using telehealth equipment and procedures, if the physician who examines the respondent by telehealth is satisfied to a reasonable medical certainty that the determinations made in accordance with the statute would not be different if the exam had been done in the physician's physical presence. When an examining physician is not so satisfied, the physician must note that the exam was not satisfactorily accomplished, and the respondent must be taken for a face-to-face exam.

Amends GS 130A-248 by correcting an internal cross-reference and making a technical change.

Amends GS 130A-280 by defining *public swimming pool*, for the purposes of Article 8 (sanitation) as including spas operated for display at temporary events.

Intro. by Potts, Stevens.

[GS 122C, GS 130A](#)

[View summary](#)

[Health and Human Services, Health, Health Care Facilities and Providers, Public Health, Mental Health](#)

H 743 (2021-2022) [REMOVE ID MARK/INCREASE PUNISHMENT](#). Filed Apr 29 2021, *AN ACT TO INCREASE THE PUNISHMENT FOR ALTERING, DESTROYING, OR REMOVING PERMANENT PERSONAL IDENTIFICATION MARKS FROM PERSONAL PROPERTY AND REMOVING, DEFACING, DESTROYING, ALTERING, OR COVERING OVER IDENTIFYING MARKS ON CERTAIN MACHINERY, EQUIPMENT, AND APPARATUSES.*

Amends GS 14-160.1, which makes it illegal to (1) alter, deface, destroy or remove the permanent serial number, manufacturer's identification plate, or other permanent, distinguishing number or identification mark from any item of personal property with the intent to conceal or misrepresent the identity of said item or (b) knowingly to sell, buy, or be in possession of any item of personal property, not one's own, on which the permanent serial number, manufacturer's identification plate, or other permanent, distinguishing number or identification mark has been altered, defaced, destroyed or removed for the purpose of concealing or misrepresenting the identity of said item. All violations were a Class 1 misdemeanor; now makes it a (1) Class 1 misdemeanor if the personal property was valued at less than \$1,000 at the time of the offense or (2) a Class H felony if the personal property was valued at \$1,000 or more at the time of the offense.

Amends GS 14-401.4(d), which prohibits willfully removing, defacing, destroying, altering or covering over the manufacturer's serial or engine number or any other manufacturer's number or other distinguishing number or identification mark on any machine or other apparatus, including, but not limited to, farm equipment, machinery and apparatus, and prohibits placing or stamping any serial, engine, or other number or mark upon such machinery, apparatus, or equipment or possessing or giving away or disposing of such machinery, apparatus, or equipment after the serial or engine number or mark has been willfully removed, defaced, destroyed, altered, or covered up. All violations were a Class 1 misdemeanor; now makes it a (1) Class 1 misdemeanor if the farm machinery, farm equipment, or farm apparatus was valued at less than \$1,000 at the time of the offense or (2) a Class H felony if the farm machinery, farm equipment, or farm apparatus was valued at \$1,000 or more at the time of the offense.

Applies to offenses committed on or after December 1, 2021.

Intro. by C. Smith, Miller.

GS 14

[View summary](#)

Courts/Judiciary, Criminal Justice, Criminal Law and Procedure

H 744 (2021-2022) [CC WORKFORCE DEVELOPMENT/SCHOLARSHIP PILOT](#). Filed Apr 29 2021, *AN ACT TO ESTABLISH A COMMUNITY COLLEGE SCHOLARSHIP PILOT PROGRAM IN CERTAIN COUNTIES TO COVER THE COST OF ATTENDANCE FOR HIGH SCHOOL STUDENTS ENROLLING IN CERTAIN WORKFORCE DEVELOPMENT PROGRAMS.*

Requires the State Board of Community Colleges (State Board), within the funds appropriated in this act, to establish a pilot program at the community colleges serving Mecklenburg County, Halifax County, and Cumberland County to give scholarships to high school students who graduate from a public high school in those counties to attend community college programs for free. Requires the pilot to operate for five academic years, beginning with the 2022-23 academic year and ending with the 2026-27 academic year. Requires the State Board to establish criteria for the pilot to give scholarships to students who: (1) in the semester before enrolling in a community college, graduate with at least a 2.7 unweighted GPA from a public high school in one of the counties served by a community college participating in the pilot; (2) qualify as a resident for tuition purposes; (3) meet enrollment standards of the community college; (4) submit a Free Application for Federal Student Aid (FAFSA) and demonstrate a median household family income that is lower than \$85,000 per year; (5) complete at least 20 hours of community service hours prior to graduation from high school; and (6) gain admission to a program of study in one of the following subject areas: science, technology, engineering, and mathematics (STEM); health care; advanced manufacturing, transportation or logistics; information technology; or certain programs with a regional demand, as determined by the State Board. The amount of the scholarship is to cover the actual cost of tuition and fees to attend the community college after the determination of awards from any other grants or scholarships received by that student. Awards grants in the order in which applications are received. Allows scholarships to be renewed if specified qualifications are met.

Appropriates \$1 million in recurring funds for 2022-23 from the General Fund to the Community College System Office for the pilot program beginning with scholarships awarded for the 2022-23 academic year for high school students graduating at the end of the 2021-22 school year. States the NCGA's intent to appropriate from the General Fund to the Community Colleges System Office \$1 million in additional recurring funds for the 2023-24 fiscal year for awarding scholarships for the 2023-24 academic year for an additional cohort of high school students graduating at the end of the 2022-2023 school year. Requires recurring funds appropriated in subsequent fiscal years to be made available for successive cohorts of high school students as the students participating in the pilot program complete their course of study at the community colleges during the five-year term of the program.

Requires the State Board to report to the specified NCGA committee annually for the program's duration beginning February 1, 2023, on the result of the pilot program, including the specified information.

Effective July 1, 2021, and applies beginning with the award of scholarships for the 2022-23 academic year.

Intro. by Brown, Richardson, Wray, Hunt.

APPROP, STUDY

[View summary](#)

Education, Higher Education, Government, Budget/Appropriations, State Agencies, Community Colleges System Office

H 745 (2021-2022) [STATE RECOGNITION - TUSCARORA NATION OF NC](#). Filed Apr 29 2021, *AN ACT TO GRANT STATE RECOGNITION TO THE SKAROREH KATENUAKA NATION (TUSCARORA NATION OF INDIANS).*

Enacts new GS 71A-7.3 to designate and officially recognize the following as the Skaroreh Katenuaka Nation of North Carolina (Tuscarora Nation of Indians) as of July 1, 2021: the Indians now residing in small communities in various North

Carolina counties, who in 1718 were granted a 56,000-acre tract of reservational lands on the Roanoke River in what is now Bertie County and who are of the same linguistic stock as the other tribes of the Iroquois Confederacy of New York and Canada. Specifies that they continue to enjoy all their rights, privileges, and immunities as an American Indian Tribe with a recognized tribal governing body carrying out and exercising substantial governmental duties and powers similar to the State, being recognized as eligible for the special programs and services provided by the United States to Indians because of their status as Indians. Effective July 1, 2021.

Intro. by Goodwin, Graham, Reives, Hanig.

[GS 71A](#)

[View summary](#)

[Government, State Government](#)

H 746 (2021-2022) [POW/MIA FLAGS/STATE BLDGS & SCHOOLS](#). Filed Apr 29 2021, *AN ACT REQUIRING POW/MIA FLAGS TO BE FLOWN AT STATE-OWNED BUILDINGS AND PUBLIC SCHOOLS IF THE FLAG CAN BE ATTACHED TO AN EXISTING FLAGPOLE.*

Enacts new GS 144-10 requiring the "Prisoner of War/Missing in Action (POW/MIA)" flag to be displayed and flown over all State-owned buildings and at all public school buildings whenever the US flag is displayed if the POW/MIA flag can be attached to an existing flagpole. Sets out requirements for the flag and its display. Requires the flags to be purchased for State-owned buildings in the same manner as the State flag. Allows local boards of education to accept donations of the flag or purchase of flags with available funds.

Intro. by Goodwin, Warren, Hanig, Richardson.

[GS 144](#)

[View summary](#)

[Education, Elementary and Secondary Education, Government, State Government, State Property](#)

H 747 (2021-2022) [MERGE NC HEALTH CHOICE & MEDICAID](#). Filed Apr 29 2021, *AN ACT TO MERGE THE NC HEALTH CHOICE CHILDREN'S HEALTH INSURANCE PROGRAM WITH THE NORTH CAROLINA MEDICAID PROGRAM.*

Includes whereas clauses.

Part I.

Directs the Department of Health and Human Services (DHHS) to submit any necessary State Plan amendments to the Centers for Medicare and Medicaid Services (CMS) for the merger of the NC Health Choice program into the North Carolina Medicaid program on January 1, 2022, which would eliminate NC Health Choice. Makes all children currently eligible for NC Health Choice eligible for Medicaid on January 1, 2022.

Appropriates \$134,000 for 2021-22 from the General Fund to the DHHS, Division of Health Benefits, for needed IT changes to the North Carolina Families Accessing Services through Technology System (NC FAST). Provides that these funds provide a State match for \$266,000 in nonrecurring federal funds for the 2021-22 fiscal year and appropriates those federal funds to the Division of Health Benefits for IT changes to the NC FAST system.

Repeals Part 8 of Article 2 of GS Chapter 108A, Health Insurance Program for Children.

Amends GS 108A-54.3A to require Medicaid coverage to be provided to children though age 18 with family incomes equal or less than 210% of the federal poverty guidelines (makes a conforming removal of children age 6-18 with family a income equal or less than 133% of the federal poverty guidelines).

Effective January 1, 2022.

Part II.

Makes conforming changes by removing references to NC Health Choice and the Health Insurance Program for Children in the following: GS 90-21.50, GS 105-164.13, GS 108A-24, GS 108A-54.1B, GS 108A-142, GS 108C-2, GS 108C-13, GS 108D-1, GS 108D-1, GS 108D-2, GS 108D-13, GS 108D-14, GS 108D-15, GS 108D-35, GS 143-682, the title of Article 23 of GS Chapter 120, GS 120-209, GS 120-209.1, GS 120-209.3, GS 120-209.4. Makes additional technical changes. Makes conforming repeals of GS 108A-57(c) and GS 150B-1(e)(17).

Requires the Revisor of Statutes to eliminate the following phrases from wherever they appear in the General Statutes: (1) Health Choice, (2) NC Health Choice, (3) NC Health Choice program, (4) North Carolina Health Choice, and (5) North Carolina Health Insurance Program for Children. Requires the Revisor of Statutes to change all references to the Joint Legislative Oversight Committee on Medicaid and NC Health Choice wherever it appears in the General Statutes to the Joint Legislative Oversight Committee on Medicaid.

Effective January 1, 2022.

Intro. by Clemmons, Adcock, Cunningham, von Haefen.

[APPROP, GS 90, GS 105, GS 108A, GS 108C, GS 108D, GS 120, GS 143, GS 150B](#)

[View summary](#)

Government, Budget/Appropriations, State Agencies, Department of Health and Human Services, Health and Human Services, Health, Health Insurance, Social Services, Public Assistance

H 748 (2021-2022) [TERM LIMITS FOR LEGISLATORS](#). Filed Apr 29 2021, *AN ACT TO AMEND THE NORTH CAROLINA CONSTITUTION TO CREATE TERM LIMITS FOR LEGISLATORS*.

Subject to voter approval at the November 2022 general election, enacts new Section 25 to Article II of the NC Constitution, establishing a six-term limit for elected state legislators; excludes persons filling a vacancy. Effective with NCGA members elected in 2022.

Intro. by Everitt.

[CONST](#)

[View summary](#)

Constitution, Government, General Assembly

H 749 (2021-2022) [HEALTHY STUDENTS - SCHOOL PSYCHS/COVID-19](#). Filed Apr 29 2021, *AN ACT TO APPROPRIATE FUNDS FOR THE RECRUITMENT AND RETENTION OF SCHOOL PSYCHOLOGISTS IN PUBLIC SCHOOLS*.

Includes whereas clauses.

Part I.

Provides for an additional \$10,000 per year, paid in monthly amounts, for school psychologists for 2021-22 in addition to the salary provided under the "A" Teacher Salary Schedule. Provides for a 12% salary supplement, based on the modified salary, for school psychologists who have Nationally Certified School Psychologists Certification for 2021-22. Defines school psychologist to include licensed personnel of the public schools who are classified as such.

Appropriates \$14,000,664 in recurring funds from the General Fund to the Department of Public Instruction (DPI) for 2021-22 to provide these compensation increases.

Effective July 1, 2021.

Part II.

Enacts GS 115C-318.1, directing the State Board of Education (State Board) to establish the School Psychologists Recruitment and Retention Program (program) to recruit and retain high-quality school psychologists to *identified public school units*

(broadly defined to include charter schools, regional schools, and schools operated by the State Board, UNC, the Department of Health and Human Services, and the Department of Public Safety, as specified) by providing signing and retention bonuses to select school psychologists. Provides for administration by a recruitment and retention coordinator at DPI, who is to coordinate with identified public school units to allocate any funds appropriated to the Program. Establishes five parameters for funding allocation, including required terms of agreement between the identified public school unit and the school psychologist, which is subject to the coordinator's approval, capped individual bonuses at \$10,000, and required considerations of identified public school units. Directs the recruitment and retention coordinator to quarterly report to the specified NCGA leaders, committee and division, beginning September 30, 2021, on the name of the identified public school units that received funds, the amount of funds received, and the purposes for which the funds were used.

Appropriates \$650,000 in recurring funds from the General Fund to DPI for 2021-22 to establish and implement the program, with DPI directed to use \$100,000 to establish one new, full-time equivalent recruitment and retention coordinator position to administer the program.

Effective July 1, 2021.

Part III.

Appropriates \$4,526,550 in recurring funds from the General Fund to DPI for 2021-22 to provide monthly stipends to up to 100 school psychology interns, for a period for up to 12 months, equal to the monthly salary amounts provided on the first step of the Teacher Salary Schedule for school psychologists. Requires DPI to establish selection criteria that includes enrollment in a graduate program accredited by the National Association of School Psychologists and agreement to an internship of at least 1,200 hours of field experience on a full-time basis over the course of an academic year.

Intro. by Ball, Lambeth, K. Baker, R. Smith.

APPROP, GS 115C

[View summary](#)

Education, Elementary and Secondary Education, Employment and Retirement, Government, Budget/Appropriations, State Agencies, UNC System, Department of Public Instruction, State Board of Education, Health and Human Services, Health

H 750 (2021-2022) **EXEMPT PHYSICIAN-ACQUIRED MRIS FR. CON REVIEW.** Filed Apr 29 2021, *AN ACT EXEMPTING FROM CERTIFICATE OF NEED REVIEW THE ACQUISITION OF MAGNETIC RESONANCE IMAGING SCANNERS BY SPECIALTY AND MULTISPECIALTY PROFESSIONAL CORPORATIONS OF PHYSICIANS LICENSED TO PRACTICE MEDICINE IN NORTH CAROLINA.*

Amends GS 131E-184 to exempt from certificate of need review the acquisition of a magnetic resonance imaging scanner by purchase, donation, lease, transfer, or comparable arrangement by any specialty or multispecialty professional corporation of physicians licensed to practice medicine if: (1) the magnetic resonance imaging scanner will be used only for the patients of that same physician practice or group and (2) the single specialty or multispecialty physician practice or group gives prior written notice to the Department of Health and Human Services, along with supporting documentation to demonstrate that it meets the exemption criteria. Effective October 1, 2021.

Intro. by Goodwin, Clampitt, Kidwell, Potts.

GS 131E

[View summary](#)

Health and Human Services, Health, Health Care Facilities and Providers

H 751 (2021-2022) **ABOLISH EMPLOYMENT AT-WILL.** Filed Apr 29 2021, *AN ACT ABOLISHING AT-WILL EMPLOYMENT AND RECOGNIZING A COVENANT OF GOOD FAITH AND FAIR DEALING IN EMPLOYMENT CONTRACTS.*

Includes whereas clauses.

Enacts new GS 95-31.1 making it State public policy that the employment at-will doctrine is inconsistent with the implied covenant of good faith and fair dealing. Abolishes the doctrine of at-will employment in this state and allows an employee to be fired only for just cause.

Intro. by Logan, Autry, Brown, Roberson.

GS 95

[View summary](#)

Employment and Retirement

H 752 (2021-2022) **AMEND CONTROLLED SUBSTANCES ACT**. Filed Apr 29 2021, *AN ACT REVISING THE NORTH CAROLINA CONTROLLED SUBSTANCES ACT*.

Amends GS 90-87 by defining *isomer* to mean the optical isomer, unless otherwise specified (was, any type of isomer, including structural, geometric, or optical isomers, and stereoisomers). Amends the definition of *narcotic drug* by providing that the inclusion of cocaine includes isomers whether optical or geometric.

Amends GS 90-89, which sets out the controlled substances that are included under Schedule I, as follows. Amends the items that are included as opiates as follows: (1) specifies that for levophenacymorphan, isomer includes optical and geometric isomers; (2) adds Isopropyl-U-47700, U-51754, U-48800, Isotonitazene, Metonitazene, and Brophine. Amends the inclusion of fentanyl derivatives by providing that unless specifically exempted, listed in another schedule, or contained in a pharmaceutical product approved by the US FDA, the term includes the already specified items. Specifies that the listed opium derivatives include isomers whether they are optical, positional, or geometric. Amends the items that are included as hallucinogenic substances as follows: (1) specifies that isomers includes optical, positional and geometric isomers; (2) adds substitute tryptamines, and substituted phenylcyclohexylamines, as described. Adds under systemic depressants Clonazolam, Flualprazolam, and Flubromazolam. Under stimulants, specifies that for mephedrone, MDPV, and substituted cathinones, isomer includes the optical, positional, or geometric isomer. Adds that for NVOMe compounds, isomers are included whether they are optical, positional, or geometric. Adds the following to the Schedule: substituted phenethylamines and N-Benzyl phenethylamines.

Amends GS 90-90, which sets out the controlled substances that are included under Schedule II, as follows. Amends the inclusion of cocaine to specify that it includes isomer, whether optical or geometric. Adds Norfentanyl.

Amends GS 90-91, which sets out the controlled substances that are included under Schedule III, as follows. Amends (j) by specifying that the listed substances that have a stimulant effect on the central nervous system include isomers whether they are optical, positional, or geometric.

Amends GS 90-92, which sets out the controlled substances that are included under Schedule IV by adding Desalkylflurazepam, Diclazepam, and designer benzodiazepines (as described). Specifies that for fenfluramine, isomers include the optical, positional, or geometric isomer.

Amends GS 90-95, which makes it illegal to (1) manufacture, sell or deliver, or possess with intent to manufacture, sell or deliver, a controlled substance; (2) create, sell or deliver, or possess with intent to sell or deliver, a counterfeit controlled substance; (3) possess a controlled substance. Makes violations a Class I felony if the controlled substance is fentanyl or carfentanil. Amends trafficking in cocaine to specify that it includes isomers whether optical or geometric.

Applies to offenses committed on or after December 1, 2021.

Intro. by Blackwell, Sasser, C. Smith, Stevens.

GS 90

[View summary](#)

Courts/Judiciary, Criminal Justice, Criminal Law and Procedure, Health and Human Services, Health, Public Health

H 753 (2021-2022) **IN-STATE TUITION EQUITY**. Filed Apr 29 2021, *AN ACT TO AUTHORIZE CERTAIN IMMIGRANT YOUTH TO RECEIVE IN-STATE TUITION AT THE UNIVERSITY OF NORTH CAROLINA AND COMMUNITY COLLEGES IN THIS STATE*.

Amends GS 116-143.1 (provisions for determining resident status for tuition purposes in State supported institutions of higher learning). Adds new subsection (n) to establish that a person who meets four qualifications must be accorded resident tuition status: (1) the person received a high school diploma from a secondary or high school within North Carolina or received a high school equivalency diploma within North Carolina; (2) the person attended NC schools for a minimum of two consecutive years immediately prior to high school graduation; (3) if the person does not have lawful immigration status, then the person must also file an affidavit with the constituent institution or community college to which the person is enrolled stating that the person has filed an application to legalize his or her immigration status or will file an application as soon as he or she is eligible to do so; and (4) the person satisfies the admission standards for the constituent institution or community college to which the person applied and has secured admission and enrolled as a student at the constituent institution or community college. Adds new subsection (o) to establish that any information obtained as part of the process for applying for in-State tuition pursuant to new subsection (n) is confidential and not public record. Effective July 1, 2021, and applies beginning with the 2021-22 academic year.

Intro. by Hurtado, Meyer, Harrison, Fisher.

GS 116

[View summary](#)

Education, Higher Education, Government, State Agencies, Community Colleges System Office, UNC System, Immigration

H 754 (2021-2022) **STUDY AND FUNDS/CIVIL RIGHTS PROJECTS**. Filed Apr 29 2021, *AN ACT AUTHORIZING THE AFRICAN AMERICAN HERITAGE COMMISSION TO STUDY THE FEASIBILITY OF ESTABLISHING MONUMENTS COMMEMORATING EVENTS AND PERSONS RELATING TO THE CIVIL RIGHTS MOVEMENT IN THE STATE AND APPROPRIATING FUNDS TO THE AFRICAN AMERICAN HERITAGE COMMISSION TO PLACE MARKERS AT SITES ALONG NORTH CAROLINA'S CIVIL RIGHTS TRAIL*.

Includes whereas clauses. Authorizes the African American Heritage Commission (Commission) to study establishing monuments commemorating events relating to the civil rights movement in North Carolina and the state's citizens that contributed to the civil rights movement. Requires holding public hearings/meetings. Requires the Commission to report to the specified NCGA committee by May 1, 2022.

Appropriates \$500,000 for 2021-22 from the General Fund to the Department of Natural and Cultural Resources to aid the Commission in its current work of placing markers, signage, and other memorials to commemorate significant cultural or historical importance related to the State's Civil Rights Trail.

Effective July 1, 2021.

Intro. by Lofton, Hardister, Gailliard.

APPROP, STUDY

[View summary](#)

Government, Budget/Appropriations, Cultural Resources and Museums, State Agencies, Department of Natural and Cultural Resources (formerly Dept. of Cultural Resources)

H 755 (2021-2022) **ACADEMIC TRANSPARENCY**. Filed Apr 29 2021, *AN ACT TO ENSURE ACADEMIC TRANSPARENCY*.

Enacts GS 115C-98A to require the governing bodies of public school units to ensure the following information is annually posted on each school's website, organized by subject area and grade level: (1) the instructional materials and activities that were used during the prior school year, as specified, and (2) any procedures for the documentation, review, or approval of the learning materials for instruction at the school. Details further requirements of the information for identification of materials and activities used. Specifies that digital reproduction of the materials or separate reporting of material components is not required. Defines *activities* and *instructional materials*. Does not require compliance by a governing body that is responsible for the operation of schools with fewer than 500 students cumulatively.

Amends GS 115C-12, GS 115C-47, GS 115C-238.66, and GS 115C-218.85 to require the State Board, local boards, regional school boards of directors, and charter schools to ensure that the information about instructional materials is displayed on the websites of innovative schools, schools for students with visual and hearing impairments, each school in the respective administrative unit, regional schools (appears to also intend charter schools) as appropriate for each authority. Similarly amends GS 116-239.8 to enact identical requirements of chancellors to ensure that information about instructional materials is displayed on the websites of laboratory schools.

Applies beginning with the display of instructional materials used during the 2021-22 school year.

Intro. by Blackwell, Torbett, Hardister, Elmore.

GS 116

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Education, Elementary and Secondary Education, Government, State Agencies, UNC System

H 756 (2021-2022) [STATE AS A MODEL EMPLOYER/IDD](#). Filed Apr 29 2021, *AN ACT TO DIRECT THE DEPARTMENT OF HEALTH AND HUMAN SERVICES, IN CONSULTATION WITH THE OFFICE OF STATE HUMAN RESOURCES, TO STUDY THE DEVELOPMENT AND IMPLEMENTATION OF A PROGRAM TO ENCOURAGE THE EMPLOYMENT BY STATE AGENCIES OF INDIVIDUALS WITH DISABILITIES, INCLUDING TARGETING EMPLOYMENT OF INDIVIDUALS WITH INTELLECTUAL AND DEVELOPMENTAL DISABILITIES, AS RECOMMENDED BY THE LEGISLATIVE RESEARCH COMMISSION COMMITTEE ON INTELLECTUAL AND DEVELOPMENTAL DISABILITIES.*

Requires the Department of Health and Human Services (Department) to consult with the Office of State Human Resources in studying the development and implementation of a comprehensive, statewide program that establishes the State as a model employer in the employment of individuals with disabilities. Sets out program goals. Requires the Department to solicit the input of key stakeholders, including other relevant State agencies and organizations. Requires examining programs in other states and considering the feasibility of implementing a comprehensive program in North Carolina that contains at least one or more of the following components, including expanding on existing programs: (1) targeting hiring efforts through the Office of State Human Resources, including fast-track hiring policies that augment or streamline existing agency practices, trial work periods before offering permanent employment, preemployment certification through the Department for State employment, State agency internships, specific eligibility lists for hiring managers, and mandatory interview opportunities; (2) focusing on recruitment and outreach efforts to identify and attract skilled individuals with disabilities for State employment; (3) enhancing accessibility to State employment applications and the steps in the hiring process; (4) developing explicit, reasonable workplace accommodation guidelines that include managing costs and providing a request process that encourages individuals with disabilities to apply for State employment; (5) building upon existing State personnel training programs to encourage inclusion of individuals with disabilities in the workplace; (6) enabling data collection for evaluation and oversight of the State's employment practices for hiring individuals with disabilities; (7) increasing partnerships to develop work-based opportunities leading to State employment. Requires a report by December 1, 2021, to the specified NCGA committee on the study.

Intro. by Bradford, Lambeth, Moffitt, Elmore.

STUDY

[View summary](#)

Government, State Agencies, Department of Health and Human Services, State Government, State Personnel

H 757 (2021-2022) [THE POLICE USE-OF-FORCE TRANSPARENCY ACT](#). Filed Apr 29 2021, *AN ACT TO ENSURE TRANSPARENCY IN USE OF FORCE BY LAW ENFORCEMENT OFFICERS IN NORTH CAROLINA.*

Enacts GS 114-2.7B, directing the Department of Justice (Department) to develop and maintain a statewide database for use by law enforcement agencies that tracks all critical incident data of officers in the State. Defines *critical incident* as one involving any use of force by an officer that results in death or serious bodily injury to a person. Requires consultation with the Criminal Justice Education and Training Standards Commission and the Sheriffs' Education and Training Standards Commission.

Requires cooperation of all law enforcement agencies in the State. Provides for information collected that is confidential under State or federal law to remain confidential.

Enacts the following statutes, requiring the specified law enforcement agency or type of agency to provide the Department requested information regarding the use of force of its officers to maintain the statewide database pursuant to GS 114-2.7B, and providing for continued confidentiality of the information as appropriate: GS 20-196.7 (State Highway Patrol and State Troopers); GS 74E-10.2 (company police agencies and their law enforcement officers); GS 74G-10.2 (campus police agencies and their law enforcement officers); GS 143B-927.2 (the State Bureau of Investigation and its law enforcement officers); GS 153A-213.1 (counties and their law enforcement officers); and GS 160A-290.1 (cities and their law enforcement officers).

Effective October 1, 2021.

Intro. by Szoka, K. Baker, Howard.

[GS 20](#), [GS 74E](#), [GS 74G](#), [GS 143B](#), [GS 153A](#), [GS 160A](#)

[View summary](#)

[Courts/Judiciary](#), [Criminal Justice](#), [Education](#), [Higher Education](#), [Government](#), [Public Safety and Emergency Management](#), [State Agencies](#), [Department of Justice](#), [Local Government](#)

H 758 (2021-2022) [MODIFY PROCESS/COUNCIL OF STATE VACANCIES](#). Filed Apr 29 2021, *AN ACT TO AMEND THE NORTH CAROLINA CONSTITUTION TO MODIFY THE PROCESS FOR FILLING A COUNCIL OF STATE VACANCY*.

Subject to voter approval at the general election in 2022, amends Section 7 of Article III of the NC Constitution, which governs Council of State vacancies, requiring the Governor to appoint one person from a list of three nominees submitted by the State executive committee of the political party with which the vacating officer was affiliated when elected within seven days after receipt of the list (previously, required appointment until a successor is elected and qualified). Makes conforming changes. Effective January 1, 2023.

Intro. by K. Hall, D. Hall, Mills, Saine.

[CONST](#)

[View summary](#)

[Constitution](#), [Government](#), [State Government](#), [Executive](#)

H 759 (2021-2022) [MODIFY PROCESS/APPELLATE COURT VACANCIES](#). Filed Apr 29 2021, *AN ACT TO AMEND THE NORTH CAROLINA CONSTITUTION TO MODIFY THE PROCESS FOR FILLING VACANCIES ON THE NORTH CAROLINA SUPREME COURT AND THE NORTH CAROLINA COURT OF APPEALS*.

Subject to approval of voters at the general election in 2022, makes the following changes to Article IV of the North Carolina Constitution. Amends Section 6 by adding the following concerning vacancies on the NC Supreme Court and makes conforming changes to the Section's title. Requires that when there is a vacancy in the office of a Justice by death, resignation, or otherwise, the Governor must, no later than seven days after receiving a list of three nominees from the State executive committee of the political party with which the vacating Justice was affiliated when elected, appoint one person from the list to serve for the unexpired part of the term. Amends Section 7 by adding the following concerning vacancies on the NC Court of Appeals and makes conforming changes to the Section's title. Requires that when there is a vacancy in the office of a judge by death, resignation, or otherwise, the Governor must, no later than seven days after receiving a list of three nominees from the State executive committee of the political party with which the vacating judge was affiliated when elected, appoint one person from the list to serve for the unexpired part of the term. If approved, the amendments become effective January 1, 2023, and apply to vacancies occurring on or after that date.

Intro. by K. Hall, D. Hall, Mills, Saine.

[CONST](#)

[View summary](#)

[Constitution](#), [Courts/Judiciary](#), [Court System](#)

H 760 (2021-2022) [OPPORTUNITY GAP TASK FORCE](#). Filed Apr 29 2021, *AN ACT TO ESTABLISH THE OPPORTUNITY GAP TASK FORCE*.

Creates a 14-member Opportunity Gap Task Force (Task Force). Members are to include three representatives and three senators appointed by the Speaker of the House and President Pro Tem respectively, and other members are to include the President of the NC System of Community Colleges and the Superintendent of Public Instruction. Directs the Task Force to study the opportunity gap, approaches to closing the gap in grades K-12, and plans to reduce it for described subgroups by July 1, 2030. Enumerates 14 elements to be considered in the study, including teacher development and innovative budgeting. Lists 14 entities invited to provide input to the Task Force, including parents, principals, and teachers affected by the opportunity gap and organizations that have demonstrated success in dealing with the opportunity gap. Sets out meeting, quorum, and other administrative requirements. Requires that the Task Force report to the specified NCGA committee by December 1, 2022. The Task Force is to terminate on the earlier of the filing of the final report or December 1, 2022.

Intro. by Blackwell, Brockman, Torbett, Elmore.

STUDY

[View summary](#)

Education

H 761 (2021-2022) [POLICE VEHICLE AND EQUIPMENT PROTECTION ACT](#). Filed Apr 29 2021, *AN ACT TO INCREASE THE PENALTIES FOR BREAKING AND ENTERING INTO CERTAIN LAW ENFORCEMENT VEHICLES AND FOR THE THEFT OF CERTAIN LAW ENFORCEMENT EQUIPMENT*.

Amends GS 14-56, which makes it a Class I felony for a person to break and enter any railroad car, motor vehicle, trailer, aircraft, boat or other watercraft, containing goods or other things of value, with the intent to commit any felony or larceny therein, and after having committed any felony or larceny therein, breaks out of the same. Increases the offense to a Class H felony if the railroad car, motor vehicle, trailer, aircraft, boat or other watercraft is owned or operated by any law enforcement agency, the NC National Guard, or any branch of the US Armed Forces, and the person knows or reasonably should know of such ownership or operation.

Enacts GS 14-72.9, establishing the offense of larceny of law enforcement equipment from a law enforcement vehicle, punishable as a Class H felony, or a Class G felony for equipment valued in excess of \$1,000. Requires that the person knows or reasonably should know that the vehicle was a law enforcement vehicle and the property was law enforcement equipment. Defines *law enforcement equipment* and *law enforcement vehicle*.

Applicable to offenses committed on or after December 1, 2021.

Intro. by Blackwell, Faircloth, Boles, McNeill.

GS 14

[View summary](#)

Courts/Judiciary, Criminal Justice, Criminal Law and Procedure, Government, Public Safety and Emergency Management, Military and Veteran's Affairs

PUBLIC/SENATE BILLS

S 172 (2021-2022) [ADDITIONAL COVID-19 RESPONSE & RELIEF. \(NEW\)](#) Filed Mar 1 2021, *AN ACT TO ESTABLISH THE STATE FISCAL RECOVERY RESERVE AND FUND, CORONAVIRUS CAPITAL PROJECTS RESERVE AND FUND, AND LOCAL FISCAL RECOVERY RESERVE AND FUND TO MAINTAIN FUNDS PAID TO THE STATE FROM THE CORONAVIRUS STATE FISCAL RECOVERY FUND, CORONAVIRUS CAPITAL PROJECTS FUND, AND CORONAVIRUS LOCAL FISCAL RECOVERY FUND; TO APPROPRIATE FUNDS FROM THE LOCAL FISCAL RECOVERY FUND FOR DISTRIBUTION TO NONENTITLEMENT UNITS OF*

LOCAL GOVERNMENT; TO APPROPRIATE CERTAIN FEDERAL GRANT FUNDS PROVIDED TO THE STATE UNDER THE AMERICAN RESCUE PLAN ACT; AND TO MAKE TECHNICAL AND OTHER CHANGES.

Senate committee substitute deletes the content of the 1st edition and replaces it with the following. Changes the act's long title.

Part I.

Sets forth defined terms. Directs each State agency or department that receives federal grants funds in Section 3.2 from funds received by the State under the American Rescue Plan Act (ARPA) to quarterly report to the specified NCGA committee and division beginning July 15, 2021, and ending upon submission of the final report, no later than 90 days from the date the grant period ends for the relevant funds. Details required content of the reports.

Part II.

Directs the State Controller to establish a State Fiscal Recovery Reserve in the General Fund to maintain federal funds received from the Coronavirus Relief Recovery Fund, and transfer funds on an as needed basis to the State Fiscal Recovery Fund, established below, at legislative direction and upon on request of the Director of the Budget. Provides that reserved funds are not appropriations made by law.

Establishes the State Fiscal Recovery Fund (Recovery Fund) as a special fund administered by the Office of State Budget and Management (OSBM) to respond to the public health emergency due to COVID-19 and its negative impact, respond to workers performing essential work during the COVID-19 emergency, provide governmental services, and make necessary infrastructure investments.

Directs the State Controller to establish a Coronavirus Capital Projects Reserve in the General Fund to maintain federal funds received from the Coronavirus Capital Projects Fund and transfer funds to the Coronavirus Capital Projects Fund, established below, at legislative direction and on request of the Director of the Budget. Provides that reserved funds are not appropriations made by law.

Establishes the Coronavirus Capital Projects Fund (Projects Fund) as a special fund administered by OSBM to carry out critical capital projects directly enabling work, education, and health monitoring in response to the COVID-19 public health emergency.

Directs the State Controller to establish a Local Fiscal Recovery Reserve (Local Reserve) in the General Fund to maintain federal funds received from the Coronavirus Local Fiscal Recovery Fund. Provides that reserved funds are not appropriations made by law.

Establishes the Local Fiscal Recovery Fund (Local Fund) as a special fund administered by OSBM to provide funds consistent with section 603 of the Social Security Act (SSA) to nonentitlement units of local government, as defined to include non-metropolitan cities, to mitigate the impact of the COVID-19 public health emergency.

Part III.

Directs the State Controller to transfer the total sum of funds in the Local Reserve to the Local Fund as soon as practicable. Appropriates the total sum from the Local Fund to OSBM to be distributed to and used by nonentitlement units of local government in accordance with applicable federal law and guidance. Directs OSBM to distribute the appropriated funds by the later of (1) 30 days from the date the funds are allocated to the State from the Coronavirus Local Fiscal Recovery Fund or (2) the date to which an extension under section 603 of the SSA has been granted. Requires compliance with the allocation caps set forth in section 603 of the SSA. Requires OSBM to submit copies of any written extensions submitted to the US Secretary of the Treasury to the specified NCGA committee chairs and division within three days of the submission. Requires return of excess funds to the US Secretary of the Treasury. Directs OSBM to report to the specified NCGA committee chairs and division the amount of funds provided to each nonentitlement unit of government within 30 days from the date of the last distribution.

Appropriates federal funds received by the State under the ARPA to specified programs in specified amounts equal to award notification amounts, as set forth in the schedule provided. Provides that funds received from the Elementary and Secondary School Emergency Relief Fund are appropriated only up to the estimated amount set forth in the schedule for the program. Requires Director of the Budget approval for agency expenditure of the funds. Provides for termination of positions created

with the funds when the funds are fully expended or by operation of a federal deadline. Identifies the NC Housing Finance Agency as the agency responsible for administering the Homeowner Assistance Fund funds.

Defines Emergency Rental Assistance funds to mean funds appropriated for Emergency Rental Assistance under Section 5 of SL 2021-1, as amended, and this act. Repeals Section 5(e) through (h) of SL 2021-1, as amended. Identifies the Office of Recovery and Resiliency (ORR) as the agency responsible for administering the Emergency Rental Assistance funds. Requires ORR to reserve or allot a maximum amount of these funds to each of the 12 counties specified, as specified, minus any pro rata adjustments authorized by the act. Requires counties that received direct allocations from the federal Emergency Rental Assistance program to exhaust those allocations first. Directs ORR to reserve or allot a maximum amount of the funds to eligible residents in each modified council of government region, as identified and specified; excludes counties identified in the previous provision. Provides for awards based on the actual amount of monthly rent owed or utility costs owed. Requires partnering with the applicable regional council of government or regional planning commission. Requires ORR to report to the specified NCGA committee chairs and division within 30 days of the date the act becomes law on how it intends to use the regional councils and commissions for planning, dissemination of information, and application assistance, or any other services. Requires ORR to establish a hotline to provide eligible households with case management and other services related to the COVID-19 public health emergency, with ORR authorized to use up to 10% of the funds for the hotline, housing stability services, and administrative costs, with administrative costs and the hotline capped at 5%; requires deduction of allocations or allotments on a pro rata basis for expenses incurred for housing stability services or administrative costs. Directs ORR to report to the specified NCGA chairs and division by July 1, 2021. Details required content of the report. Provides for proportional distributions in the event the funds actually received differ from scheduled estimates.

Restricts use of the Elementary and Secondary School Emergency Relief Fund by the Department of Public Instruction to allocate federal grant funds to public school units pursuant to section 2001(d) of the ARPA.

Specifies that the Part does not appropriate funds paid to the State from the Coronavirus State Fiscal Recovery Fund or the Coronavirus Capital Projects Fund pursuant to federal authorization.

Part IV.

Specifies that funds allocated to OSBM to be used as directed grants under Section 2.1(2)f. and i. through l. of SL 2019-224 (providing for directed grants in specified amounts for specified projects in the City of Greensboro, Sampson County, and the Towns of Mount Olive, Fair Bluff, and Princeville) that are unexpended by June 30, 2021, are to remain available to implement the purposes of the directed grant until June 30, 2024, with reversion to the Hurricane Florence Disaster Recovery Fund. Makes conforming changes to Section 3.1(c) of that act. Effective June 30, 2021.

Amends Section 3.3(103a) of SL 2020-4, as amended, regarding Coronavirus Relief Fund funds OSBM is directed to allocate to YMCA of the Triangle Area Inc. (YMCA) for a remote learning grant program. Adds that the NC Alliance of YMCAs (Alliance) and the YMCA are permitted to use up to \$500,000 (was \$100,000) for administrative costs. Restricts existing program requirements to the first round of grants awarded through the grant program, and adds a new requirement for grantees to submit to the YMCA all involved detailing expenses for which they are seeking reimbursement from the grant program by May 30, 2021. Modifies the provisions to now provide for a learning loss grant program, requiring the Alliance to use funds that were appropriated but not allocated in the first round of grants to award a second round of grants to eligible organizations to address learning loss due to the effects of the COVID-19 pandemic on students and teachers. Requires the YMCA to serve only as the fiscal agent for the Alliance for the learning loss grant program. Establishes requirements and qualifications for the learning loss grant program, including that all organizations that were eligible for the first round of grants are eligible to apply for a learning loss grant, and capping individual grants at \$25,000.

Amends GS 143C-5-4, regarding the procedures and authorities triggered when the fiscal year begins with no Current Operations Appropriations Act enacted for that fiscal year. Authorizes the Director of the Budget to continue to allocate funds from all funds for expenditure by State entities up to the level of those funds in the recurring certified budget for the prior fiscal year (was, the level of recurring expenditures from those funds for the prior fiscal year). Bars the Director from allocating funds for items funded with nonrecurring funds during the prior fiscal year, except for funds appropriated for capital improvement projects or the implementation of information technology projects. Eliminates the provisions of subdivision (b) (8), which prohibited reserving funds to the Savings Reserve Account or the State Capital and Infrastructure Fund, and prohibits the State Controller from transferring funds from the unreserved fund balance to those accounts on June 30 of the prior fiscal year. Adds a new provision allowing State agencies to spend up to the greater of 1% or \$10 million of the total amount of grants awarded during the current fiscal year to respond to an emergency with the approval of the Director; requires

reporting to the specified NCGA committee within 30 days of receipt of funds. No longer eliminates the specified NCGA committee consultation requirement for the expenditure of any grants funds other than those threshold amounts specified when expenditure is in response to an emergency. Makes clarifying changes to appropriate grant funds received up to the applicable allowable amounts set forth in subdivision (b)(9). Defines *emergency* and *grant*. *Grant* is defined to mean funds received from a grant that was not included in the base budget for the fiscal year in which the grant was awarded. Modifies the subdivision to no longer explicitly include federal block grants. Effective June 30, 2021, and applies beginning with the 2021-22 fiscal year.

Directs that as unspent funds are returned to the Coronavirus Relief Fund, OSBM must consult with the Director of the Budget to reallocate up to \$10 million in nonrecurring funds to the Division of Emergency Management to be used for unmet needs related to the Federal Emergency Management Agency Public Assistance Program in response to the COVID-19 public health emergency. Appropriates those funds as necessary. Repeals Section 3.3(52) of SL 2020-4, as enacted by SL 2020-80 and amended by SL 2021-3, which allocated \$80 million of Coronavirus Relief Fund funds to the Division of Emergency Management to be used as the State match for any Federal Emergency Management Agency public assistance funds provided in response to the COVID-19 pandemic.

Amends Section 4.12(d) of SL 2020-4, as enacted by SL 2020-97 and amended by SL 2020-1, extending the deadline for the award of non-automatic grants from the Extra Credit Grant Program, established therein, from May 31, 2021, to July 1, 2021, subject to previously specified criteria and qualifications for taxpayers filing amended returns, or grant applicants.

Part V.

Provides for the effect of the act's reference parts. Includes a severability clause.

Intro. by B. Jackson, Harrington, Hise.

APPROP, UNCODIFIED, GS 143C

[View summary](#)

Development, Land Use and Housing, Property and Housing, Education, Preschool, Elementary and Secondary Education, Higher Education, Government, Budget/Appropriations, General Assembly, Public Safety and Emergency Management, State Agencies, Department of Public Safety, Office of State Budget and Management, Tax, Local Government, Health and Human Services, Health, Health Care Facilities and Providers, Public Health, Social Services, Public Assistance

S 201 (2021-2022) **E-SALVAGE EXPRESS**. Filed Mar 8 2021, *AN ACT PERMITTING THE USE OF ELECTRONIC SIGNATURES ON OWNER-RETAINED SALVAGE FORMS AND ELIMINATING THE REQUIREMENT THAT THE FORM MUST BE NOTARIZED*.

Senate committee substitute to the 1st edition makes the following changes. Amends GS 20-109.1 by no longer stating that the provision specifying that the owner's signature on the salvage form does not have to be notarized is notwithstanding GS 20-52(c) or any other provision of GS Chapter 20 to the contrary.

Intro. by Sawyer, Johnson.

GS 20

[View summary](#)

Business and Commerce, Insurance, Courts/Judiciary, Motor Vehicle, Government, State Agencies, Department of Transportation, Transportation

S 228 (2021-2022) **ALLOW EMPLOYERS TO OFFER EPO BENEFIT PLANS**. Filed Mar 10 2021, *AN ACT TO LOWER HEALTH CARE COSTS AND EXPAND ACCESS BY ALLOWING SMALL BUSINESSES TO OFFER EXCLUSIVE PROVIDER BENEFIT PLANS*.

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

Amends proposed GS 58-50-56.1 by adding the following. Requires each insurer to include a clear statement in any application and any benefit booklets for exclusive provider benefit plans that out-of-network coverage for insureds in the exclusive provider benefit plan only applies for emergency services and medically necessary covered services when an in-network provider is not reasonably available. Specifies that any provisions of GS Chapter 58 that apply to preferred provider benefit plans or preferred provider benefit organizations as of July 1, 2021, also apply to exclusive provider benefit plans or exclusive provider benefit organizations (this was previously uncodified in Section 2 of the act, which has now been deleted).

Intro. by Edwards, Krawiec, Burgin.

GS 58

[View summary](#)

Health and Human Services, Health, Health Care Facilities and Providers, Health Insurance

S 235 (2021-2022) **FUNDS/KERNERSVILLE STATE VETERANS HOME**. Filed Mar 10 2021, *AN ACT TO APPROPRIATE FUNDS FOR THE OPERATION OF THE NEW STATE VETERANS HOME IN KERNERSVILLE FOR THE 2020-2021 FISCAL YEAR*.

Senate committee substitute to the 1st edition makes the following changes. Makes the \$66,439 appropriation in recurring funds for the 2020-21 fiscal year (was, recurring funds for each year of the 2020-22 fiscal biennium). Requires the funds to be used to establish a specified full-time equivalent position to represent the State's interests and be responsible for State-owned assets at the new State's veterans' home when it becomes operational (previously requires the funds to be used for the operation of the new State Veterans Home in Kernersville for the 2020-21 fiscal year, allowing the establishment of the position).

Intro. by Steinburg, Alexander, Ford.

APPROP

[View summary](#)

Government, Budget/Appropriations, State Agencies, Department of Military & Veterans Affairs, Health and Human Services, Health, Health Care Facilities and Providers, Military and Veteran's Affairs

S 322 (2021-2022) **2021 REVENUE LAWS CHANGES**. Filed Mar 18 2021, *AN ACT TO UPDATE THE REFERENCE TO THE INTERNAL REVENUE CODE; TO MAKE VARIOUS TECHNICAL, ADMINISTRATIVE, AND CLARIFYING CHANGES TO THE REVENUE LAWS AS RECOMMENDED BY THE DEPARTMENT OF REVENUE; TO REDUCE THE IMPACT OF THE FEDERAL STATE AND LOCAL TAX DEDUCTION CAP; TO MODIFY THE EXCISE TAX ON PREMIUM CIGARS; TO EXTEND THE TIME TO COMPLETE AN ELIGIBLE PROJECT UNDER THE MILL REHABILITATION TAX CREDIT PROGRAM; TO LIMIT THE GROSS PREMIUMS TAX ON SURETY BONDS; TO PROVIDE TAX PARITY FOR SHORT-TERM VEHICLE RENTALS; TO GRADUATE LATE PAYMENT PENALTIES; AND TO CREATE A SEPARATE STATE NET LOSS CALCULATION FOR INDIVIDUAL INCOME TAX PURPOSES*.

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

Part I.

Revises the proposed changes to GS 105-228.90 to update the term *Code* as it applies to the general administration of taxation to mean the Internal Revenue Code as enacted as of April 1, 2021 (was, January 1, 2021).

Further amends and adds to GS 105-153.5(c2), modifying the required adjustments to an individual's gross income, which are decoupled from federal requirements. Requires a taxpayer to add the amount of any expense deducted under the Code to the extent the expense is allocable to income that is either wholly excluded from gross income or wholly exempt from the taxes imposed by Part 2 of Article 4 (was, to the extent that payment of the expense results in forgiveness of a PPP loan under the federal Cares Act and the associated income is excluded from gross income under the same specified section of the Cares Act). Adds the following new provisions. For taxable years 2021 through 2025, requires a taxpayer to add the amount excluded from the taxpayer's gross income for the discharge of a student loan under the specified section of the Code in order to decouple from the exclusion from income for the discharge of a student loan under the specified section of the American Rescue Plan

Act of 2021. For taxable year 2020, requires a taxpayer to add the amount excluded from the taxpayer's gross income for unemployment compensation received by the taxpayer under the specified section of the Code in order to decouple from the exclusion from income for unemployment compensation under the specified section of the American Rescue Plan Act of 2021.

Amends GS 105-130.5(a), which enumerate additions to federal taxable income in determining State corporate net income. Requires a taxpayer to add the amount of any expense deducted under the Code to the extent the expense is allocable to income that is either wholly excluded from gross income or wholly exempt from the taxes imposed by Part 1 of Article 4 (was, to the extent that payment of the expense results in forgiveness of a PPP loan under the federal Cares Act and the associated income is excluded from gross income under the same specified section of the Cares Act).

Eliminates the provision of previous Part II, which deemed Extra Credit Grants and COVID-19 Recovery Rebates not to be considered income for purposes of determining a person's eligibility under the elderly or disabled property tax homestead exclusion of GS 105-277.1. Makes conforming organization changes.

Part II.

Makes organizational changes to include Subparts, placing the remaining content of the previous edition in Part II.

Revises and makes clarifying changes to the proposed changes to GS 105-241.6(b), regarding exceptions to the statute of limitations for individual tax refunds. No longer requires rather than permits the taxpayer to submit a written request to the Secretary seeking an extension prior to the statute of limitations. Provides for the previously proposed period of six months following the conclusion of the event which prevents timely filing to be subject to the Secretary of Revenue agreeing to the request.

Eliminates the proposed changes to GS 105-130.5(a), regarding additions to federal corporate income tax, and amending the Secretary's authority to adjust the net income of a corporation under GS 105-130.5A.

Further amends the duties of a transporters of motor fuel by railroad tank car or transport truck under GS 105-449.115, and GS 105-449.115A regarding the duties of transporters and receivers of fuel by tank wagon. Now requires the person accepting delivery only if the destination state on the shipping document is NC, which includes if changed to NC in accordance with the provisions of each respective statute (previously prohibited from accepting delivery with any other state as the destination state). Adds to GS 105-449.115A, making a person who accepts delivery of motor fuel in violation of violation of the provisions of new subsection (b1) jointly and severally liable for any tax due on the fuel.

Changes the effective date of the proposed changes to GS 105-278, regarding historic properties, from January 1, 2021, to June 19, 2020.

Adds the following new content.

Part III.

Makes the following changes to Part 1A, Article 4, which governs S Corporation income tax.

Adds and defines a *taxed S Corporation* under GS 105-131 to mean an S Corporation for which a valid election for taxation under GS 105-131.1A, as enacted, is in effect.

Enacts GS 105-131.1A, authorizing an S Corporation to elect on its timely filed annual tax return to have income tax imposed on the S Corporation at the rate for individual income tax under GS 105-153.7 (currently set at 5.25% for taxable years beginning on or after January 1, 2019) for any taxable period covered by the return. Bars revocation of the election after the due date of the return including extensions. Provides for the tax to be levied, collected, and paid annually. Establishes parameters for determining taxable income of a taxed S Corporation attributable to the State. Provides for a taxed S Corporation that qualifies for a credit to apply each shareholder's pro rata share of the credits against the shareholder's pro rata share of the income tax imposed. Requires the S Corporation to pass through to its shareholders any credit required to be taken in installments if the first installment was taken in a taxable period that the election under the statute was not in effect.

Prohibits passing through credits allowed for any taxable period the S Corporation makes the election (including the carryforward of unused portions of such credit), or any subsequent installment of a credit required to be taken in installments after election is made (including the carryforward of unused portions of such installments). Provides for credit against income taxes imposed for income taxes imposed by and paid to another state or country, as specified. Provides for shareholders to deduct their pro rata share of income from the taxed S Corporation as provided under GS 105-153.5(c3)(1), as enacted, subject

to the S Corporation's full payment of taxes due within the time allowed for filing the return and requires shareholders to make an addition for their pro rata share of loss from the taxed S Corporation as provided under GS 105-153.5(c3)(2), to the extent of inclusion in the taxed S Corporation's taxable income and the taxpayer's adjusted gross income. Details requirements for the taxed S Corporation to pay the full amount shown on the return within the time allowed for filing the return. Allows the S Corporation to request a refund for overpayment. Provides for collection of tax debt following proper notice by the Secretary of Revenue. Provides for the basis of shareholders of taxed S Corporations in their stock and indebtedness of the S Corporation to be determined as if the election had not been made.

Makes conforming changes to GS 105-131.1, which exempts S Corporations from the income tax imposed on C Corporations under GS 105-130.3 and provides for income tax of S Corporation shareholders.

Amends GS 105-131.7 to make the general provisions for S Corporations regarding shareholder agreements and mandatory withholdings set forth in subsections (b) through (f) not applicable to taxed S Corporations.

Adds *taxed partnership* and *taxed S Corporation* to the defined terms under GS 105-153.3, applicable to individual income tax provisions of Part 2 of Article 4. Adds and defines *taxed pass-through entity* to mean a taxed S Corporation or a taxed partnership.

Enacts GS 105-154.1, authorizing a partnership to elect on its timely filed annual tax return to have income tax imposed on the partnership at the rate for individual income tax under GS 105-153.7 (currently set at 5.25% for taxable years beginning on or after January 1, 2019) for any taxable period covered by the return. Excludes publicly traded partnerships or partnerships that have at any time in the taxable year had a partner that is not an individual, an estate, a trust, or an organization described in section 1361(c)(6) of the Code (concerning qualified trusts for employer bonus, pension, and profit-sharing plans). Enacts substantively identical provisions to those enacted in new GS 105-131.1A for taxed S Corporations, made applicable for taxed partnerships, except as follows. Provides distinguished parameters for the determination of taxable income of taxed partnerships attributable to the State.

Amends GS 105-153.5, enacting new subsection (c3) to specify four adjustments that taxpayers must make to the taxpayer's adjusted gross income, providing for deduction for a taxpayer who is either a shareholder or partner of a taxed pass-through entity for the pro rata or distributive share of income from the respective entity to the extent it was included in the taxed entity's NC taxable income and the taxpayer's adjusted gross income; and an addition of the amount of the same described taxpayer's pro rata or distributive share of loss from the taxed pass-through entity to the extent it was included in the taxed entity's NC taxable income and the taxpayer's adjusted gross income.

Amends GS 105-153.9 to disallow shareholders of taxed S Corporations or partners of a taxed partnership a credit for taxes paid by the taxed S Corporation or taxed partnership to another state or country on income that is taxed to the taxed S Corporation or taxed partnership. Deems the shareholder's pro rata share or the partner's distributive share of the income of the taxed pass-through entity to be treated as income taxed to the shareholder or partner under the Individual Income Tax Act, and a shareholder's pro rata share or partner's distributive share of the tax imposed on the taxed pass-through entity by election under new GS 105-131.1A or new GS 105-154.1 to be treated as tax imposed on the shareholder or partner under the Individual Income Tax Act (Part 2 of Article 4), for purposes of allowing the credit for taxes paid to another state or country by a taxed S Corporation's shareholders or a taxed partnership's partners. Entitles a taxed partnership to a credit for all such taxes paid. Makes conforming changes to GS 105-131.8 regarding shareholder income tax by a state that does not measure the income of S Corporation shareholders by the income of the S Corporation. Makes similar conforming changes to GS 105-154 regarding nonresident members.

Amends GS 105-160.4 to disallow fiduciaries and beneficiaries of estates and trusts who are shareholders of a taxed S Corporation a credit for income taxes paid by the estates and trusts or by the taxed S Corporation to another state or country on income that is taxed to the taxed S Corporation; entitles the S Corporation to a credit under GS 105-153.9, as amended, for all such taxes paid. Establishes identical provisions regarding taxed partnerships; entitles the taxed partnership to a credit for all such taxes paid.

Makes the requirements of Article 4C, which requires declarations of estimated corporate income tax and installment payments of estimated income tax, apply to taxed pass-through entities in the same manner as a taxed corporation under Article 4, except GS 105-163.41(d)(5) (regarding underpayment interest) does not apply to a taxable year of a taxed pass-through entity if it was not a taxed pass-through entity during the preceding year.

Part IV.

Adds *premium cigar* to the defined terms set forth in GS 105-113.4, defined as a cigar that is hand rolled. Amends GS 105-113.4F, which governs delivery sales of tobacco products, to no longer exclude cigars from its scope; however, amends the definition of *tobacco products* as applied to the statute to exclude cigars that are not premium cigars. Makes the age verification requirements and filing requirement of the statute not apply to the delivery sales of premium cigars.

Amends GS 105-113.35 to establish a cap on excise tax levied on a premium cigar at 30 cents of the cost price.

Effective for sales of premium cigars on or after January 1, 2022.

Part V.

Amends GS 105-129.71(a1), which establishes a tax credit for eligible certified rehabilitated railroad stations, now defined to include a designated local landmark certified on or before September 1, 2020 (was, June 30, 2019), and is issued a certificate of occupancy on or before December 31, 2023 (was, December 31, 2021). Makes conforming changes to the credit installment provisions. Amends GS 105-129.75, extending the expiration of eligibility certifications under Article 3H from January 1, 2023, to January 1, 2025. Additionally, for credits allowed under GS 105-129.71(a1), requires the qualified rehabilitation expenditures to be incurred before January 1, 2024 (was, January 1, 2022), with the Article expiring and credits barred for rehabilitation projects not completed and placed in service prior to January 1, 2024 (was, January 1, 2022).

Part VI.

Amends GS 105-228.5, regarding premium tax on surety bonds, adding the following specifications. Provides that gross premiums from business done in the State in the case of an insurer of bail bonds means the amounts received by an insurer from a surety bondsman during the calendar year for bail bonds written on behalf of the insurer. Subjects an insurer to the definitions of gross premiums under the statute for premiums from transacting any other line of insurance business. Defines terms by statutory cross-reference. Effective for taxable years beginning on or after January 1, 2022.

Part VII.

Makes the general tax rate of 4.75% set forth in GS 105-164.4 applicable to the gross receipts derived from a short-term motor vehicle rental by a peer-to-peer vehicle sharing facilitator. Makes conforming changes to GS 105-164.13. Adds and defines *peer-to-peer vehicle sharing facilitator* and *short-term vehicle rental* to GS 105-164.3. Defines *short-term vehicle rental* to mean a motor vehicle rental to the same period for a period less than 365 continuous days.

Amends GS 105-187.1 to exclude a short-term vehicle rental by a peer-to-peer vehicle sharing facilitator from the term *vehicle sharing service*.

Amends GS 105-187.9 to provide for taxes collected at the rate of 5% and 8% under the Article 5A (NC Highway Use Tax) be credited to the Highway Fund (previously \$10 million credited annually to the Highway Fund with the remainder credited to the General Fund). Maintains that taxes collected at a 3% tax rate are credited to the Highway Trust Fund.

Enacts GS 105-164.44N to provide for the net proceeds of the tax collected on short-term motor vehicle rentals by a peer-to-peer vehicle sharing facilitator to be transferred within 75 days after the end of each fiscal year to the Highway Fund.

Applies to sales occurring on or after October 1, 2021.

Part VII.

Changes the penalties for failure to pay taxes due under GS 105-236 to require a 2% assessment of the amount of the tax if failure is for no more than one month, with an additional 2% for each additional month, or fraction thereof, during which the failure continues, with a 10% aggregate maximum assessment permitted (was, a flat 10% assessment for failure to pay taxes when due). Applies to penalties assessed on or after January 1, 2022.

Part IX.

Enacts GS 105-153.5A, permitting a taxpayer to carry forward a State net operating loss the taxpayer incurred in a prior taxable year and deduct it in the current taxable year. Establishes parameters for calculating a taxpayer's State net operating loss for a taxable year. Sets forth four limitations for the deduction. Details application to nonresident or part-year resident taxpayers. Provides for administration of the provisions, including required access to records for verification of the deduction amount. Allows for the portion of a taxpayer's federal net operating loss carryforward that was not absorbed in tax years

beginning prior to January 1, 2021, to be included in the amount of a taxpayer's State net operating loss in taxable years beginning on or after January 1, 2021. Establishes limitations to the federal net operating loss carryforward permitted for a State net operating loss in tax years beginning after January 1, 2021. Makes conforming changes to GS 105-153.5. Effective for taxable years beginning on or after January 1, 2021.

Changes the act's long title.

Intro. by Newton, Rabon, Daniel.

[GS 105, GS 119](#)

[View summary](#)

[Agriculture, Alcoholic Beverage Control, Animals, Business and Commerce, Corporation and Partnerships, Development, Land Use and Housing, Property and Housing, Government, State Agencies, Department of Revenue, Tax, Local Government, Transportation](#)

LOCAL/HOUSE BILLS

H 204 (2021-2022) [HERTFORD COUNTY OCCUPANCY TAX](#). Filed Mar 2 2021, *AN ACT TO CREATE HERTFORD COUNTY DISTRICT H AND TO AUTHORIZE THE LEVY OF AN OCCUPANCY TAX IN THE DISTRICT.*

House committee substitute to the 1st edition makes technical changes to internal references. Makes a technical correction to refer to the Hertford rather than Graham County Tourism Development Authority. Requires the Hertford County Board of Commissioners to adopt a resolution creating (was, modifying) the Hertford County Tourism Development Authority to conform with the requirements of the act.

Intro. by Hunter.

[Hertford](#)

[View summary](#)

[Government, Tax](#)

ACTIONS ON BILLS

PUBLIC BILLS

H 93: [REQ. OPIOID ANTAGONIST ED. W/OPIOID SCRIPTS. \(NEW\)](#)

House: Regular Message Sent To Senate

Senate: Regular Message Received From House

Senate: Passed 1st Reading

Senate: Ref To Com On Rules and Operations of the Senate

H 103: [AUTOMATIC RENEWAL OF CONTRACTS.](#)

House: Regular Message Sent To Senate

Senate: Regular Message Received From House

Senate: Passed 1st Reading

Senate: Ref To Com On Rules and Operations of the Senate

H 142: [UNC BUILDING RESERVES/CERTAIN PROJECTS.](#)

Senate: Reptd Fav

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

H 176: ENHANCE SHP DEBT COLLECTION ABILITIES.-AB

House: Regular Message Sent To Senate

Senate: Regular Message Received From House

Senate: Passed 1st Reading

Senate: Ref To Com On Rules and Operations of the Senate

H 217: UTILITIES COMM'N TECH. AND ADD'L CHANGES.

Senate: Reptd Fav

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

H 235: EVIDENCE/DIST. CT SPEEDY TRIALS.

House: Regular Message Sent To Senate

Senate: Regular Message Received From House

Senate: Passed 1st Reading

Senate: Ref To Com On Rules and Operations of the Senate

H 273: MODIFY BUILDERS INVENTORY TAX EXCLUSION.

House: Reptd Fav Com Substitute

House: Re-ref Com On Rules, Calendar, and Operations of the House

H 294: SALE OF SALVAGE VEHICLES.

House: Regular Message Sent To Senate

Senate: Regular Message Received From House

Senate: Passed 1st Reading

Senate: Ref To Com On Rules and Operations of the Senate

H 340: ADVISORY COUNCIL ON PANS & PANDAS.

House: Regular Message Sent To Senate

Senate: Regular Message Received From House

Senate: Passed 1st Reading

Senate: Ref To Com On Rules and Operations of the Senate

H 344: SYSTEM DEVELOPMENT FEES UPDATE.

House: Reptd Fav Com Substitute

House: Serial Referral To Local Government Stricken

House: Re-ref Com On Rules, Calendar, and Operations of the House

H 367: UNIFORM PARTITION OF HEIRS PROPERTY ACT.

House: Withdrawn From Cal

House: Re-ref Com On Rules, Calendar, and Operations of the House

H 459: PERM. REG. PLATES FOR WATER AND SEWER AUTH.

House: Regular Message Sent To Senate

Senate: Regular Message Received From House

Senate: Passed 1st Reading

Senate: Ref To Com On Rules and Operations of the Senate

H 461: STATE AUDITOR CLARIFYING AMENDMENTS.

House: Reptd Fav

House: Re-ref Com On Rules, Calendar, and Operations of the House

H 469: CONFIRM WANDA TAYLOR/INDUSTRIAL COMMISSION.

Senate: Reptd Fav

Senate: Re-ref Com On Select Committee on Nominations

H 486: REPLACE EOC WITH NATIONAL ASSESSMENT.

House: Regular Message Sent To Senate

Senate: Regular Message Received From House

Senate: Passed 1st Reading

Senate: Ref To Com On Rules and Operations of the Senate

H 582: CONFIRM GOVERNOR'S BUSINESS CT APPTS.

Senate: Reptd Fav

Senate: Placed On Cal For 05/04/2021

H 598: RESTITUTION/SEXUAL EXPLOITATION OF MINOR.

House: Regular Message Sent To Senate

Senate: Regular Message Received From House

Senate: Passed 1st Reading

Senate: Ref To Com On Rules and Operations of the Senate

H 602: UNC LEGISLATIVE PRIORITIES/HR/REPORTS.

House: Regular Message Sent To Senate

Senate: Regular Message Received From House

Senate: Passed 1st Reading

Senate: Ref To Com On Rules and Operations of the Senate

H 605: VOTERS RIGHT TO KNOW ACT.

House: Regular Message Sent To Senate

Senate: Regular Message Received From House

Senate: Passed 1st Reading

Senate: Ref To Com On Rules and Operations of the Senate

H 616: CHARTER REPLICATION ACT.

House: Regular Message Sent To Senate

Senate: Regular Message Received From House

Senate: Passed 1st Reading

Senate: Ref To Com On Rules and Operations of the Senate

H 706: REALIGNING EMERGENCY CHECKS AND BALANCES.

House: Passed 1st Reading

House: Ref to the Com on Judiciary 1, if favorable, Rules, Calendar, and Operations of the House

H 707: STUDENT BORROWERS' BILL OF RIGHTS.

House: Passed 1st Reading

House: Ref to the Com on Education - Universities, if favorable, Banking, if favorable, Rules, Calendar, and Operations of the House

H 708: CLUB NOVA PSYCHIATRIC REHABILITATION CENTER.

House: Passed 1st Reading

House: Ref to the Com on Appropriations, if favorable, Rules, Calendar, and Operations of the House

H 709: TAXPAYER PROTECTION ACT.

House: Passed 1st Reading

House: Ref to the Com on Finance, if favorable, State Government, if favorable, Rules, Calendar, and Operations of the House

H 710: SCHOOL BUS/FAILURE TO STOP/PENALTIES/EVIDENCE.

House: Passed 1st Reading

House: Ref to the Com on Transportation, if favorable, Judiciary 1, if favorable, Rules, Calendar, and Operations of the House

H 711: BLACK AND NATIVE AMERICAN HISTORY EDUCATION.

House: Passed 1st Reading

House: Ref to the Com on Education - K-12, if favorable, Federal Relations and American Indian Affairs, if favorable, Rules, Calendar, and Operations of the House

H 712: PRESERVATION OF WORKFORCE HOUSING.

House: Passed 1st Reading

House: Ref to the Com on Local Government - Land Use, Planning and Development, if favorable, Rules, Calendar, and Operations of the House

H 713: RURAL TOURISM RECOVERY PILOT.

House: Passed 1st Reading

House: Ref to the Com on Appropriations, if favorable, Rules, Calendar, and Operations of the House

H 714: VOLUNTEER EMS PROVIDERS/GRANT PROGRAM.

House: Passed 1st Reading

House: Ref To Com On Rules, Calendar, and Operations of the House

H 715: PENALTY/ELECTION LAW VIOLATION/BOARD MEETINGS.

House: Passed 1st Reading

House: Ref to the Com on Judiciary 2, if favorable, Election Law and Campaign Finance Reform, if favorable, Rules, Calendar, and Operations of the House

H 716: PUBLIC TRANSPORTATION/RISK REDUCTION PROGRAMS.

House: Passed 1st Reading

House: Ref to the Com on Transportation, if favorable, Judiciary 1, if favorable, Rules, Calendar, and Operations of the House

H 717: ABOLISH OFFICE OF COUNTY CORONER.

House: Passed 1st Reading

House: Ref to the Com on State Government, if favorable, Rules, Calendar, and Operations of the House

H 718: LICENSURE REQS. COSMETIC ART.

House: Passed 1st Reading

House: Ref to the Com on Regulatory Reform, if favorable, Commerce, if favorable, Rules, Calendar, and Operations of the House

H 719: REPEAL DEATH PENALTY.

House: Passed 1st Reading

House: Ref To Com On Rules, Calendar, and Operations of the House

H 720: PLANNING & ZONING-DOT/PERFORMANCE GUARANTEES.

House: Passed 1st Reading

House: Ref to the Com on Local Government - Land Use, Planning and Development, if favorable, Transportation, if favorable, State Government, if favorable, Rules, Calendar, and Operations of the House

H 721: COUNTIES/SEMIANNUAL ASSESSMENT PAYMENTS.

House: Passed 1st Reading

House: Ref to the Com on Local Government, if favorable, State Government, if favorable, Finance, if favorable, Rules, Calendar, and Operations of the House

H 722: EXPAND ALLOWABLE GROWLER SIZE.

House: Passed 1st Reading

House: Ref to the Com on Alcoholic Beverage Control, if favorable, Rules, Calendar, and Operations of the House

H 723: REENACT & REVISE RACIAL JUSTICE ACT.

House: Passed 1st Reading

House: Ref To Com On Rules, Calendar, and Operations of the House

H 724: REPEAL DEATH PENALTY.

House: Passed 1st Reading

House: Ref To Com On Rules, Calendar, and Operations of the House

H 725: EARNED WAGE ACCESS SERVICES ACT.

House: Passed 1st Reading

House: Ref to the Com on Banking, if favorable, Rules, Calendar, and Operations of the House

H 726: RESTORATION OF ACH LICENSURE AFTER VIOLATIONS.

House: Passed 1st Reading

House: Ref to the Com on Health, if favorable, Rules, Calendar, and Operations of the House

H 727: ADULT CARE HOMES/LICENSURE BY ACCREDITATION.

House: Passed 1st Reading

House: Ref to the Com on Health, if favorable, Rules, Calendar, and Operations of the House

H 728: ACH/MODEL INFECTION CONTROL POL. & AMP PROCEDURES.

House: Passed 1st Reading

House: Ref to the Com on Health, if favorable, Rules, Calendar, and Operations of the House

H 729: CHARTER SCHOOLS OMNIBUS.

House: Passed 1st Reading

House: Ref to the Com on Education - K-12, if favorable, Rules, Calendar, and Operations of the House

H 730: BOG/BD OF TRUSTEE APPT. CHANGES.

House: Passed 1st Reading

House: Ref To Com On Rules, Calendar, and Operations of the House

H 731: ADULT DAY CARE CONSISTENCY/FUNDING SOURCES.

House: Passed 1st Reading

House: Ref to the Com on Health, if favorable, Rules, Calendar, and Operations of the House

H 732: PEER SUPPORT SPECIALIST CERTIFICATION ACT.

House: Passed 1st Reading

House: Ref to the Com on Health, if favorable, Regulatory Reform, if favorable, Rules, Calendar, and Operations of the House

H 743: REMOVE ID MARK/INCREASE PUNISHMENT.

House: Filed

H 744: CC WORKFORCE DEVELOPMENT/SCHOLARSHIP PILOT.

House: Filed

H 745: STATE RECOGNITION - TUSCARORA NATION OF NC.

House: Filed

H 746: POW/MIA FLAGS/STATE BLDGS & SCHOOLS.

House: Filed

H 747: MERGE NC HEALTH CHOICE & MEDICAID.

House: Filed

H 748: TERM LIMITS FOR LEGISLATORS.

House: Filed

H 749: HEALTHY STUDENTS - SCHOOL PSYCHS/COVID-19.

House: Filed

H 750: EXEMPT PHYSICIAN-ACQUIRED MRIS FR. CON REVIEW.

House: Filed

H 751: ABOLISH EMPLOYMENT AT-WILL.

House: Filed

H 752: AMEND CONTROLLED SUBSTANCES ACT.

House: Filed

H 753: IN-STATE TUITION EQUITY.

House: Filed

H 754: STUDY AND FUNDS/CIVIL RIGHTS PROJECTS.

House: Filed

H 756: STATE AS A MODEL EMPLOYER/IDD.

House: Filed

S 60: DISAPPROVE VARIOUS SOLID WASTE RULE CHANGES.

Senate: Passed 2nd Reading

Senate: Passed 3rd Reading

S 99: CLARIFY LAW ON THEFT OF CATALYTIC CONVERTERS.

Senate: Passed 2nd Reading

Senate: Passed 3rd Reading

S 113: MODIFY TERMINATION OF PARENTAL RIGHTS APPEALS.

Senate: Pres. To Gov. 4/29/2021

S 188: BD. OF ARCHITECTS/INTERIOR DESIGNERS.

House: Passed 1st Reading

House: Ref To Com On Rules, Calendar, and Operations of the House

S 346: EMERGENCY MANAGEMENT ACT REVISIONS.

House: Passed 1st Reading

House: Ref To Com On Rules, Calendar, and Operations of the House

S 360: PROHIBIT COLLUSIVE SETTLEMENTS BY THE AG.

House: Passed 1st Reading

House: Ref To Com On Rules, Calendar, and Operations of the House

S 493: JDIG MULTILOCATION PROJECTS MODIFICATIONS.

House: Passed 1st Reading

House: Ref To Com On Rules, Calendar, and Operations of the House

S 570: HOLD HARMLESS STAR RATINGS/ERS ASSESS. RESUME.

House: Passed 1st Reading

House: Ref To Com On Rules, Calendar, and Operations of the House

S 660: REGULATE DISSEMINATION OF BOOKING PHOTOGRAPH.

House: Passed 1st Reading

House: Ref To Com On Rules, Calendar, and Operations of the House

LOCAL BILLS**H 77: SCHOOL CALENDAR FLEXIBILITY/MOORE COUNTY.**

House: Regular Message Sent To Senate
Senate: Regular Message Received From House
Senate: Passed 1st Reading
Senate: Ref To Com On Rules and Operations of the Senate

H 92: SCHOOL CALENDAR FLEXIBILITY/CERTAIN LEAS. (NEW)

House: Regular Message Sent To Senate
Senate: Regular Message Received From House
Senate: Passed 1st Reading
Senate: Ref To Com On Rules and Operations of the Senate

H 111: SCHOOL CALENDAR FLEXIBILITY/WSFCS.

House: Regular Message Sent To Senate
Senate: Regular Message Received From House
Senate: Passed 1st Reading
Senate: Ref To Com On Rules and Operations of the Senate

H 116: SCHOOL CALENDAR FLEX./CERTAIN SCHOOL SYSTEMS.

House: Regular Message Sent To Senate
Senate: Regular Message Received From House
Senate: Passed 1st Reading
Senate: Ref To Com On Rules and Operations of the Senate

H 129: GRADUTATIONS/SCHOOL CALENDAR/CERTAIN COUNTIES. (NEW)

House: Regular Message Sent To Senate
Senate: Regular Message Received From House
Senate: Passed 1st Reading
Senate: Ref To Com On Rules and Operations of the Senate

H 204: HERTFORD COUNTY OCCUPANCY TAX.

House: Reptd Fav Com Substitute
House: Re-ref Com On Rules, Calendar, and Operations of the House

H 253: BURGAW TDA MEMBERS/SURF CITY PARKING. (NEW)

House: Reptd Fav
House: Re-ref Com On Rules, Calendar, and Operations of the House

H 319: COVID IMPACT ON CRAVEN COUNTY SCHOOL CALENDAR.

House: Regular Message Sent To Senate
Senate: Regular Message Received From House
Senate: Passed 1st Reading
Senate: Ref To Com On Rules and Operations of the Senate

H 396: ADDRESS PANDEMIC LEARNING LOSS/SELECT SYSTEMS.

House: Regular Message Sent To Senate
Senate: Regular Message Received From House
Senate: Passed 1st Reading
Senate: Ref To Com On Rules and Operations of the Senate

H 406: SPEC. SEP. ALLOWANCE/CERTAIN 25-YR LEOS. (NEW)

House: Regular Message Sent To Senate

Senate: Regular Message Received From House

Senate: Passed 1st Reading

Senate: Ref To Com On Rules and Operations of the Senate

H 504: WELDON CITY BD. OF ED. COMPENSATION/ALLOWANCE. (NEW)

House: Regular Message Sent To Senate

Senate: Regular Message Received From House

Senate: Passed 1st Reading

Senate: Ref To Com On Rules and Operations of the Senate

S 115: KICKOFF COLLEGE SPORTS ACT. (NEW)

House: Regular Message Sent To Senate

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