



## The Daily Bulletin: 2021-05-26

### PUBLIC/HOUSE BILLS

H 128 (2021) **AN ACT TO REEMPLOY NC'S WORKFORCE. (NEW)** Filed Feb 23 2021, *AN ACT TO REEMPLOY NORTH CAROLINA'S WORKFORCE BY PROVIDING BONUSES FOR ACCEPTING REEMPLOYMENT AND REQUIRING INDIVIDUALS TO RESPOND TO EMPLOYER REQUESTS AND TO MAKE ADMINISTRATIVE CHANGES TO THE UNEMPLOYMENT INSURANCE LAWS.*

Senate committee substitute deletes the content of the 2nd edition and now provides the following.

#### Section 1

Directs the Division of Employment Security of the Department of Commerce to seek approval from the US Department of Labor to use federal funds, including Federal Pandemic Unemployment Compensation (FPUC, as defined) funds, allocated to North Carolina and enter an agreement with the Department of Labor to provide a back-to-work bonus as follows. Provides for a \$1,500 bonus for accepting reemployment within 30 days after the date the act becomes law, or an \$800 bonus for accepting reemployment within the period starting 30 days after the date the act becomes law and before 60 days after the date the act becomes law, payable in two installments as specified. Bars payment of a bonus for accepting reemployment after September 6, 2021.

#### Section 2

Amends GS 96-14.9 regarding the four work search requirements that must be met on a weekly basis for an individual to maintain eligibility for unemployment benefits for each weekly benefit period. Modifies the requirement for the individual to be actively seeking work to no longer allow satisfaction of one of the three required job contacts with potential employers during the week by attending a reemployment activity offered by a local career center. Adds to the required record of the individual's work search efforts to include whether any of the potential employers have made an interview request and, if so, the responses made under new subsection (f1). Enacts new subsection (f1), establishing response requirements for an individual who has received an interview request by an employer offering suitable work under the statute, including: (1) responding to the request within 48 hours; (2) scheduling an interview following a request within seven days, with later interviews permitted upon agreement with the potential employer; (3) appearing for a scheduled interview; and (4) attending any reemployment activity associated with the interview request if required by an employer. Allows employers to report violations to the Division and requires the Division to audit, on its own or through a private third-party, all reported violations to determine if an individual's eligibility to receive benefits is impacted by the violation. Regarding the requirement for an individual to accept suitable work when offered after the first 10 weeks of a benefit period which meets the threshold specified based on the individual's weekly benefit amount, clarifies that the weekly benefit amount considered by the Division to determine if the offer is for suitable work includes only benefits paid under GS Chapter 96.

Amends GS 96-14.11 to disqualify an individual for any remaining benefits if the Division determines that the individual has failed, without good cause, to satisfy any of the interview response requirements set forth in new GS 96-14.9(f1) three or more times during a benefit year.

Amends GS 96-40, adding to the required components of the Division's audit of the unemployment insurance program to include auditing at least 25% of all weekly certifications under GS 96-14.9, as amended, filed with the Division each week, including a review or examination of a sufficient nature to analyze whether the certification and any associated materials are accurate and have complied with applicable law in order to prevent, detect, and reduce fraud, improper payments, overpayments, and other programmatic irregularities. Allows the Division to use a private third-party firm.

Applies to claims with weekly certification under GS 96-14.9 filed on or after the date the act becomes law.

Changes the act's titles.

**Intro. by K. Hall, Elmore, D. Hall, Willis.**

GS 96

[View summary](#)**Employment and Retirement, Government, State Agencies,  
Department of Commerce**

H 334 (2021) **JOBS GRANTS AND TAX RELIEF. (NEW)** Filed Mar 17 2021, *AN ACT TO PROVIDE GRANTS TO NORTH CAROLINA BUSINESSES AFFECTED BY THE COVID-19 PANDEMIC, TO PROVIDE TAX RELIEF TO BUSINESSES AND INDIVIDUALS, TO UPDATE THE REFERENCE TO THE INTERNAL REVENUE CODE, AND TO MAKE VARIOUS OTHER CHANGES TO THE REVENUE LAWS.*

Senate committee substitute deletes the content of the 3rd edition and replaces it with the following.

Part I.

Sets out the purpose of this Part.

Creates the Job Opportunity and Business Saving Grant Program (Program) to be administered by the Department of Commerce (Department), under which the Department may provide a one-time grant for each award amount to a qualifying business. Defines award amount as an amount awarded from any of the following: (1) COVID-19 Job Retention Program, as defined; (2) an Economic Injury Disaster Loan Advance defined in any of the specified provisions; (3) Paycheck Protection Program, as defined; (4) Restaurant Revitalization Fund, as defined; or (4) Shuttered Venue Operators Grant Program, as defined. Defines a qualifying business as a business that listed a North Carolina address as its business address on the application for an award amount and was approved for that award amount. Caps the grant amount per award at the lesser of 7.5% of either the award amount or \$250,000. Requires each grant to include a description of the award amount used to calculate the grant. Specifies that the Department's grant determinations are final. Prohibits the total of all funds granted, including the Department's administration allocation from exceeding \$1 billion.

Requires the Department to use currently available data from the Department, the Small Business Administration, and other available sources to identify qualifying businesses in this State that have been approved for an award amount on or before June 30, 2021. Requires the Department to award a grant to the last known address of an identified qualifying business for each ascertainable award amount by September 30, 2021. Also sets out the steps under which a qualifying business that was approved for an award amount on or before June 30, 2021, that does not receive a grant by September 30, 2021, may apply for a grant. Requires grants to be paid on a rolling basis to qualifying businesses that submit their applications on or before November 19, 2021.

Requires the Department to reopen the Program if the \$1 billion limit has not been met by December 31, 2021. Allows a qualifying business that was approved for an award amount but did not receive a grant for that award amount to file a grant application; sets out application steps, including requiring the application to be filed by February 18, 2022. Prohibits the Department from awarding grants under this provision until the application deadline has passed. Requires grant awards to be reduced on a proportionate basis if the total amount to be awarded for these applications, when added to the amounts awarded above, exceeds the \$1 billion maximum.

Requires for grants that were awarded pursuant to an application, that the business apply, under oath, on a form prescribed by the Department that includes: (1) a certification that the business was approved for the applicable award amount, (2) a certification that the business will promptly inform the Department of any reduction or recapture of the award amount and return any grant amount calculated on the reduced or recaptured award amount, and (3) any information necessary for the Department to evaluate the application. Requires the Department to include with every grant awarded under the Program a notice that: (1) the award must be returned or forfeited by a business to the extent the calculation of the award is premised on an award amount the qualifying business did not receive or did receive that was subsequently recaptured and (2) a business is responsible for returning or forfeiting any amount improperly received.

Requires the Office of Historically Underutilized Businesses to inform and educate minority-owned businesses that may be eligible to apply for the grants as soon as practicable.

Transfers \$1 billion for 2021-22 from the State Fiscal Recovery Reserve to the State Fiscal Recovery Fund and appropriates that same amount from the State Fiscal Recovery Fund to the Office of State Budget and Management to be allocated to the

Department of Commerce to be used for the Program. Allows the Department to use up to \$1 million for Program administration. Requires the Department to remit remaining funds to the Office of State Budget and Management which must deposit the funds into the State Fiscal Recovery Reserve.

Amends GS 105-130.5(b) to allow a taxpayer to deduct from federal taxable income in determining State net income, the amount received by a taxpayer under the Job Opportunity and Business Saving Grant Program, to the extent included in federal taxable income. Also amends GS 105-153.5(b) to allow a taxpayer, in calculating NC taxable income, to deduct from the taxpayer's adjusted gross income the amount the taxpayer received under the Job Opportunity and Business Saving Grant Program.

Effective for taxable years beginning on or after January 1, 2021, and applies to amounts received by a taxpayer on or after that date.

## Part II.

### Subpart A.

Decreases the individual income tax set out in GS 105-153.7(a) from 5.25% to 4.99%.

Increases the standard deductions set forth in GS 105-153.5(a)(1): from \$21,500 to \$25,500 for married, filing jointly; from \$16,125 to \$19,125 for head of household; and from \$10,750 to \$12,750 for single and married, filing separately.

Increases the current child deduction amounts set forth in GS 105-153.5(a1) by \$500 for each filing category based on existing adjusted gross income (ADI) ranges. Expands the statute to add new child deduction amounts for the following ADI ranges. Provides a \$500 deduction amount for: married, filing jointly with ADI over \$120,000 and up to \$140,000; for head of household with ADI over \$90,000 and up to \$105,000; and for single or married, filing separately with ADI over \$60,000 and up to \$70,000.

Makes the above provisions effective for taxable years beginning on or after January 1, 2022.

### Subpart B.

Under current law, the income tax imposed on C Corporations doing business in this State is set at 2.5%. Amends GS 105-130.3 by decreasing the rate to the following amounts: (1) 2% in 2024; (2) 1.5% in 2025; (3) 1% in 2026; (4) 0.5% in 2027; and (5) 0% after 2027. Effective for taxable years beginning on or after January 1, 2024.

### Subpart C.

Amends GS 105-122(d) to explicitly restrict a corporation's tax base to the proportion of its net worth apportioned to the State under subsection (c1). No longer provides for the tax base to be the greater of its apportioned net worth, the percentage of the corporation's appraised value or the corporation's total actual investment in tangible property in the State. Makes similar changes regarding the tax base of a corporate controlled noncorporate limited liability companies under GS 105-114.1(b).

Changes the corporate tax rate under GS 105-120.2 to set the corporate income tax cap at \$150,000. Eliminates existing provisions for the calculation of corporate tax using the existing tax rate of \$1.50 per \$1,000 applied to the greater of a specified percentage of the corporation's appraised value or the corporation's total actual investment in tangible property in the State.

Effective for taxable years beginning on or after January 1, 2023, and applicable to the calculation of franchise tax reported on the 2022 and later corporate income tax return.

### Subpart D.

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 July 1, 2024 (was, January 1, 2022).

## Subpart E.

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.

## Subpart F.

Amends GS 105-113.4, which sets out the definitions of terms used in Article 2A, Tobacco Products Tax, as follows. Amends the definition of the term delivery sale to mean a sale of cigarettes, smokeless tobacco, or vapor products (was, tobacco products) to a consumer in this State in which either of the following apply: (1) the consumer submits the order for the sale by telephone, mail, the Internet or other online service or application, or when the seller is otherwise not in the physical presence of the consumer when the consumer submits the order; or (2) the tobacco products cigarettes, smokeless tobacco, or vapor products are delivered via mail or a delivery service. Adds and defines the term remote sale as a sale of tobacco products other than cigarettes, smokeless tobacco, or vapor products to a consumer in this State in which either of the following applies: (1) the consumer submits the order for the sale by telephone, mail, the Internet, or other online service or application, or when the seller is otherwise not in the physical presence of the consumer when the consumer submits the order; or (2) the tobacco products other than cigarettes, smokeless tobacco, or vapor products are delivered via mail or a delivery service. Defines a remote seller as a person located within or outside this State who makes a remote sale. Amends the definition of retail dealer to specifically include a remote seller or a delivery seller. Amends the term delivery seller to specify that the person making a delivery sale can be located within or outside this State. Limits the term delivery sale to the sale of cigarettes, smokeless tobacco, or vapor products (was, tobacco products), meeting the other specified conditions. Expands the definition of distributor to also include a delivery seller of cigarettes. Amends the definition of the term cost price to now mean the actual price paid for an item subject to the tax under new Part 3A (Tax on Tobacco Products Other Than Cigarettes) by the person liable for the tax; specifies that the actual price paid for an item may be either: the actual price paid for an item identified as a stock keeping unit by a unique code or identifier representing the item, or, if the actual price paid for an item is not available, the average of the actual price paid for the item over the 12 calendar months before January 1 of the year in which the sale occurs. Defines the term smokeless tobacco.

Amends GS 105-113.4F, concerning delivery sales of certain tobacco products, by making the statute applicable to delivery sales. Specifies that for the statute, tobacco products mean cigarettes, smokeless tobacco, or vapor products. Removes the exception to the statute for sales of tobacco products by a retail dealer who purchased the tobacco products from a licensed distributor or wholesale dealer. Clarifies that a delivery seller that meets the definition of a "retailer" is subject to all State laws that apply to a retailer in this State. Makes additional conforming and clarifying changes.

Amends GS 105-113.5, which levies a tax on the sale or possession for sale in this State, by a licensed distributor, of all cigarettes at the rate of 2.25¢ per individual cigarette. No longer makes the licensed distributor who first acquires or otherwise handles cigarettes subject to the tax liable for the tax. Instead, makes a licensed distributor who meets any of the following conditions liable for the tax: (1) is the first person to possess or acquire cigarettes in this State; (2) is the first person to bring into this State cigarettes made outside the State; (3) is the original consignee of cigarettes made outside the State that are shipped into the State; or (4) makes a delivery sale of cigarettes for which the delivery seller is required to collect sales and use tax under Article 5 (Sales and Use Tax).

Amends GS 105-113.12G by expanding the locations for which a distributor must have a license to now include: (1) each location where a distributor receives or stores non-tax-paid cigarettes in this State; and (2) for a distributor that is a delivery seller, each location from which the distributor ships delivery sales of cigarettes, if the location is a location other than the location described in (1). Makes additional conforming and clarifying changes.

Amends GS 105-113.18 as follows. Requires a licensed distributor that is a delivery seller to comply with the filing requirement under GS 105-113.4F. Provides that a person who is not a licensed distributor and has acquired non-tax-paid cigarettes for sale, use, or consumption, subject to the tobacco products tax must, within 96 hours after receipt of the cigarettes, file a report on the amount of cigarettes received and any other required information. Expands the shipping report requirements to also require a person who causes to transport, cigarettes upon the public highways, roads, or streets of this State, to file a report.

Repeals Part 3 of Article 2A of GS Chapter 105, Tax on Other Tobacco Products, which (1) levied an excise tax on tobacco at the rate of 12.8% of the cost price of the products (excluding cigarettes); and (2) levied an excise tax on vapor products at the rate of 5¢ per fluid milliliter of consumable product. Replaces it with new Part 3A, Tax on Tobacco Products Other Than Cigarettes. Defines tobacco product to mean a tobacco product other than cigarettes.

Subpart 1 provides as follows.

Levies an excise tax on the sale, use, consumption, handling, or distribution of tobacco products at the following rates: (1) on vapor products, the rate of 5¢ per fluid milliliter of consumable product; (2) on cigars, the rate of 12.8% of the cost price, capped at 30¢ per cigar; and (3) on all other tobacco products, the rate of 12.8% of the cost price.

Assigns primary responsibility for the tax to a wholesale dealer that has not been relieved of paying the tax or a retail dealer, if the dealer meets any of the following conditions: (1) is the first person to possess or acquire the tobacco product in this State; (2) is the first person to bring a tobacco product made outside the State into this State; (3) is the original consignee of a tobacco product made outside the State that is shipped into the State; or (4) makes a remote sale or a delivery sale for which the dealer is required to collect sales and use tax. Provides that a retail dealer located in this State who acquires from a wholesale dealer non-tax-paid tobacco products subject to the statute's tax is liable for any tax due on the tobacco products.

Exempts from this tax: (1) a tobacco product sold outside the State; (2) a tobacco product sold to the federal government; and (3) a sample tobacco product distributed without charge.

Levies a tax on the sale or possession for sale by a person other than a licensed wholesale dealer or a licensed retail dealer and upon the use, consumption, or possession for use or consumption of tobacco products within this State at the rate set in this statute; excludes tobacco products for which the tax levied in this statute has been paid.

Subpart 2 provides as follows.

Allows a manufacturer who is not a retail dealer and who ships tobacco products to either a wholesale dealer or a retailer to be relieved of paying the tax on tobacco products imposed by this Part, but still requires the filing of the required report. Provides that if a manufacturer has been relieved of paying the tax the relief also applies to an integrated wholesale dealer with whom the manufacturer is an affiliate. Provides that if a person is both a manufacturer of cigarettes and a wholesale dealer of tobacco products, and the person given permission to be relieved of paying the cigarette excise tax, the permission also applies to the tax imposed by this Part on tobacco products.

Prohibits a licensed wholesale dealer from selling, borrowing, loaning, or exchanging non-tax-paid tobacco products to, from, or with another licensed wholesale dealer, and prohibits an integrated wholesale dealer from selling, borrowing, loaning, or exchanging non-tax-paid tobacco products to, from, or with another integrated wholesale dealer.

Sets out the conditions under which a 2% discount may be claimed and when a wholesale dealer or retail dealer may seek a refund of the paid tax.

Subpart 3 provides as follows.

Requires a remote seller to do all of the following with respect to a remote sale: (1) obtain a license before accepting an order; (2) report, collect, and remit all applicable taxes. Specifies that a remote seller that meets the definition of a "retailer" is subject to all State laws that apply to a retailer in this State. First violations are subject to a penalty of \$1,000; subsequent violations are subject to a penalty not to exceed \$5,000.

Specifies five types of records that must be maintained by a remote seller.

Subpart 4 provides as follows.

Requires a wholesale dealer or a retail dealer to obtain a license for each location and pay the specified license tax for each license. Specifies that the locations are: (1) each location where a wholesale dealer makes tobacco products; (2) each location where a wholesale dealer or a retail dealer receives or stores non-tax-paid tobacco products; and (3) each location from where a retail dealer that is a delivery seller or remote seller ships delivery sales or remote sales if the location is a location other than the location described in (2). Sets out the requirements to be met for an out-of-state wholesale dealer of tobacco products that is not a delivery seller or a remote seller to obtain a wholesale dealer's license.

Specifies that the taxes levied by this Part are payable by the entity that is primarily liable for the tax when a report is required to be filed. Makes a report due on a monthly basis and sets out additional requirements for the report. Requires a person who is not a licensee under this Part who has acquired non-tax-paid tobacco products for sale, use, or consumption subject to the tax imposed by this Part to report within 96 hours after receipt of the tobacco products on the amount of tobacco products received and any other required information; requires the full tax payment to be included with the report. Requires a person who transports, or causes to transport, tobacco products upon the public highways, roads, or streets of this State to, upon notice from the Secretary, file a report.

Allows the Secretary to require a wholesale dealer or a retail dealer to furnish a bond in an amount that adequately protects the State from a wholesale dealer's or a retail dealer's failure to pay taxes due under this Part. Sets out additional requirements for the bond, including for calculating the bond amount which must be no less than \$2,000 and no more than \$2 million. Allows a wholesale dealer or a retail dealer to substitute an irrevocable letter of credit for the secured bond.

Requires that 6% of the net proceeds of the tax collected under this Part to be remitted to the University Cancer Research Fund, with the remainder remitted to the General Fund. Makes conforming changes to GS 116-29.1.

Makes all of Subpart F effective July 1, 2022, and applicable to sales or purchases occurring on or after that date. Specifies that it does not affect the rights or liabilities of a taxpayer, or another person arising under the law as it existed before the effective date of this Subpart, nor does it affect the right to any refund or credit of a tax that accrued under the law as it existed before the effective date of this Subpart.

#### Subpart G.

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.

Enacts GS 105-164.44N to provide for \$500,000 to be transferred from the General Fund to the Highway Fund each fiscal year beginning with the 2021-22 fiscal year within 75 days after the end of each fiscal year in recognition of the fact that peer-to-peer vehicle rentals exercise the privilege of using the highways of this State.

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. Effective July 1, 2021.

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

#### Subpart H.

Amends GS 105-278.2, which sets forth a tax exemption for real property set apart for burial purposes, with assessment of the property based on certain specified considerations.

Current law excludes from the exemption real property set apart for burial purposes that is owned and held for purposes of sale or rental, or sale of burial rights therein. Modifies subsection (a) to now provide for the exemption of commercial real property set apart for burial purposes owned and held for purposes of sale or rental or sale of burial rights. Makes taxes that would otherwise be due on this classification of real property a lien on the real property of the taxpayer as set forth in GS 105-355(a), with the taxes carried forward in the records of the taxing unit(s) as deferred taxes, due and payable when the property loses its eligibility for deferral as a result of a disqualifying event (including when the property is transferred for a purpose other than burial purposes). Provides for payment of deferred taxes pursuant to the uniform provisions set forth in GS 105-277.1F.

Now provides that real property not held for the purposes listed in subsection (a), as amended, that is set apart for burial purposes is exempt from taxation. Maintains the provisions prohibiting a county from denying the exemption to a taxpayer that lacks a survey or plat detailing the exempt property. No longer provides the considerations required for assessment of the property.

Amends the term real property to also include buildings, structures, improvements, and permanent fixtures (was, only land, tombs, vaults, monuments, and mausoleums).

Makes conforming changes to GS 105-277.1F.

Amends GS 105-282.1 to maintain the provision that does not require an application to be filed for exempt burial property of a taxpayer for real property exempt under existing law (now referenced as GS 105-278.2(b)). Adds commercial burial property to those exempt properties for which a taxpayer can file one application for the benefit with subsequent filing unless changes are made to the property.

Adds vaccines as a class of property excluded from the tax base as provided in GS 105-275.

Effective for taxable years beginning on or after July 1, 2022.

Subpart I.

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 III.

Subpart A.

Amends 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 (currently, May 1, 2020).

Amends GS 105-153.5(a)(2)b. to modify the allowable itemized deduction an individual may elect to deduct from their gross income for mortgage expense and property tax. Prohibits the amount allowed as a deduction for interest paid or accrued during the taxable year under the Code with respect to any qualified residence from including the amount for mortgage insurance premiums treated as qualified residence interest for taxable years 2014 through 2021 (currently limited to taxable years 2014 through 2020).

Amends GS 105-153.5(c2) to modify the required adjustments to an individual's gross income, which are decoupled from federal requirements. Requires the taxpayer to add the amounts excluded from the taxpayer's gross income for the discharge of qualified principal residence indebtedness and qualified tuition and related expenses under the Code for taxable years 2014 through 2025 (currently limited to taxable years 2014 through 2020). Requires the taxpayer to add the amounts excluded from the taxpayer's gross income for payment by an employer of principal or interest on any qualified education loan incurred by the taxpayer for education of the taxpayer for taxable years 2020 through 2020 (currently limited to taxable year 2020), expanding the purpose of the provision to include decoupling from the federal exclusion of payments under the Consolidated Appropriations Act, 2021. 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 new decoupling provisions as follows. For taxable years 2021 and 2022 to require a taxpayer to add an amount equal to the amount which the taxpayer's deduction under of the specified section of the Code, regarding business-related expenses for food and beverages provided by a restaurant, exceeds the deduction that would have been allowed under the Code enacted as of May 1, 2020, stating the purpose of the provision is to decouple from the increased federal deduction under the Consolidated Appropriations Act, 2021. 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).

#### Subpart B.

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.

Effective for taxable years beginning on or after January 1, 2021.

Subpart C.

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.

Part IV.

Amends GS 105-153.5(b) to extend the sunset for the personal income tax deduction for amounts granted to the individual under the Extra Credit Grant program, now setting the provision to expire on January 1, 2022, rather than January 1, 2021.

Modifies and adds to the decoupling adjustments set forth in GS 105-135.5(c2) for individual income tax. Clarifies that the add-back provision for taxable years 2019 and 2020 under subdivision (17) regarding federal deduction for business interest expenses that would have been allowed under the Code as enacted on January 1, 2020, is not required to the extent the amount was required to be added back under another provision of subsection (c2). Enacts GS 105-135.5(c2)(17a) to allow a taxpayer who made an addition under subdivision (17) to deduct 20% of the addition in each of the first five taxable years beginning with the tax year 2021.

Makes a technical change to remove a statutory reference in GS 105-153.9 which has since been repealed.

Amends GS 105-163.7 to modify the deadlines for informational returns due to the Secretary of Revenue (Secretary) to now require an employer who terminates its business before the close of the calendar year to file its informational return on or before the last day of the month following the end of the calendar quarter in which the employer terminates its business, but no later than January 31 of the succeeding year (previously required filing within 30 days of the last payment of remuneration for employers who terminated business or permanently ceased paying wages during the calendar year).

Enacts GS 105-163.8(c) to require the Secretary to estimate the individual tax due and assess the withholding agent based on the estimate if a withholding agent fails to file a return and pay the tax due under Article 4A or fails a grossly incorrect or false or fraudulent return.

Amends GS 105-241.6(b), regarding exceptions to the statute of limitations for individual tax refunds. Now establishes that the period to request a refund of individual overpayment is six months after the end of an event that a taxpayer claims prevents the taxpayer from filing an accurate and definite request within the statutory period. Requires rather than permits the taxpayer to submit a written request to the Secretary seeking an extension prior to the statute of limitations.

Amends GS 105-252.1 to now prohibit a TTIN (Truncated Taxpayer Identification Number) from being used on any return, statement, or other document required to be filed or furnished to the Department of Revenue (DOR) unless specifically authorized by the Secretary, rather than specifically authorized by statute in GS Chapter 105.

Amends Section 1.2, SL 2021-16, specifying that the provisions which prohibit the accrual of interest from April 15, 2021, through May 17, 2021, on an underpayment of tax imposed on an individual income tax return due to the extension of the State tax filing deadline for individuals for the 2020 tax year, includes a partnership and estate and trust tax return.

#### Subpart B.

Amends GS 105-83, which governs privilege taxes for installment paper dealers, to exclude from the statute's scope banks and savings and loans associations (currently, corporations liable under a since repealed statutory cross-reference, and savings and loans associations). Defines bank by statutory cross-reference. Applies retroactively for taxable years beginning on or after July 1, 2016.

Amends GS 105-130.5(a), regarding additions to federal corporate income tax. Clarifies that regarding the required addition of amounts equal to the deduction for business-related interest expenses for taxable years 2019 and 2020 which would have been allowed under the Code as enacted on January 1, 2020, under subdivision (31), the add-back is not required to the extent the amount was required to be added back under another provisions of subdivision (31). Enacts GS 105-130.5(b)(33) to permit a taxpayer who made an addition under subdivision (a)(31) to deduct 20% of the addition in each of the first five taxable years beginning tax year 2021.

Amends GS 105-130.7B to add that the limitation on qualified interest expense does not apply to interest paid or accrued to a related member if the proportionate amount of interest paid or accrued to a related member has already been disallowed by the application of another specified section of the Code regarding the limitations on business interest. Applies retroactively for taxable years beginning on or after January 1, 2018.

Regarding the corporate net loss provisions in the context of mergers and acquisitions under GS 105-130.8A, requires the Secretary to apply the net economic loss standards of GS 105-130.8 (repealed for taxable years beginning on or after January 1, 2015) for mergers and acquisitions occurring prior to January 1, 2015, and the standards of the statute, which requires the Secretary to apply federal regulations, for taxable years beginning on or after January 1, 2015.

Adds to the kinds of information the Secretary can request of a corporation under GS 105-251 to include financial or tax documentation required to determine the appropriate adjustment under GS 105-130.5A, as amended. Authorizes the Secretary to propose any adjustment allowable under the corporate income tax provisions of Part I, Article 4 of the Chapter if the information is not timely provided as required by GS 105-130.5A.

#### Subpart C.

Amends GS 105-164.13E to exempt fowl, rather than baby chicks and poults, purchased by qualifying farmers from sales and use tax. Applies retroactively to purchases made on or after July 1, 2020.

Eliminates the authorized disclosure of tax information by State officers, employees and agents under GS 105-259(b) for the purpose of furnishing a list of the utility taxable gross receipts and piped natural gas tax revenues attributable to a city to the appropriate finance officials of the city.

#### Subpart D.

Makes the following changes to the revocation procedure for tobacco product licenses under GS 105-113.4B. Authorizes the Secretary to summarily revoke a license when the Secretary determines (rather than finds) that the licensee is incurring liability after failure to pay applicable taxes when due. Requires notice of revocation and notice of hearing to be held within 10 days of

the notice, unless the licensee requests the hearing to be rescheduled before the date of the hearing whereby the Secretary must reschedule the hearing to allow for 10 days' notice. Establishes that the revocation is not stayed pending the hearing decision. Details notice of hearing requirements. Requires the Secretary to issue a final decision and notify the revoked licensee in writing within 10 days of the hearing stating the basis of the decision, though the stated basis is not binding on DOR. Details the required procedure for revocation applicable to non-summary revocations, which include, (1) notice of the proposed revocation that includes the basis and effectiveness of the proposed revocation as well as the circumstances under which revocation will not occur and an explanation of how the licensee can contest the proposed revocation, (2) deeming any proposed revocation final, and not subject to further administrative review, if not timely contested by requesting a hearing within 45 days of the proposed revocation notice, and (3) requiring the Secretary to conduct a hearing with 20 days' written notice, if timely requested, and issue a final decision and notify the licensee within 60 days of the hearing, with extension allowed upon mutual agreement, with the final decision, basis for the decision which is not binding on DOR, and if applicable, the effectiveness of revocation. Establishes criteria for delivery of notice and return of credentials.

Enacts GS 105-449.47B, establishing substantively identical authority of the Secretary and revocation procedure for motor carrier licenses or decals for noncompliance with Articles 36B, 36C or 36D, as that provided for non-summary revocations in GS 105-113.4B, as amended.

Amends GS 105-449.76 to modify the procedures for summary and non-summary revocations of fuel importer licenses to be the same as those provided in GS 105-113.4B, as amended.

Amends GS 119-19 to modify the procedures for summary and non-summary revocations of kerosene suppliers, distributors and operators, and dyed diesel fuel distributors' licenses for noncompliance with Article 3 or Article 36C or 36D of GS Chapter 105, to be the same as those provided in GS 105-113.4B, as amended. Adds to the procedure required for cancellation of a license upon written request of the licensee to require the request to include a proposed effective date, and require the license be returned on or before the proposed effective date. Otherwise cancels the license within 15 days after DOR receives the request. Requires the inclusion of an explanatory statement when a license cannot be returned. Requires the Secretary to notify the licensee when the license is cancelled.

Applies to summary revocations and non-summary revocations initiated by DOR on or after January 1, 2022.

Subpart E.

Recodifies GS 105-113.8 as GS 105-113.4H, regarding the federal Constitution and statutes applicable to tobacco products tax.

Recodifies GS 105-113.11 as GS 105-113.4I. Amends the statute, expanding the licensure mandate regarding engagement in the tobacco product business in the State to include wholesale dealers and retail dealers in addition to the existing requirement for distributors.

Recodifies GS 105-113.29 as GS 105-113.4J. Amends the statute to make conforming changes, expanding the prohibition on operating an unlicensed business that sells, offers for sale, or possess with the intent to sell tobacco products.

Recodifies GS 105-113.33 as GS 105-113.4K, regarding criminal penalties for violations.

Amends GS 105-113.18 to exclude licensed distributors from the required use tax reports.

Amends GS 105-113.35 to no longer allow a manufacturer to request a waiver from tax on vapor products shipped to either a wholesale dealer or retail dealer.

Amends GS 105-113.37 to specify that tobacco product taxes levied by the Part (rather than the Article) are payable by a licensed wholesale dealer or licensed retail dealer when the monthly report is required to be filed covering tobacco products, excluding cigarettes. Adds a new requirement for persons not licensed as wholesale dealers or retail dealers that have acquired non-tax-paid tobacco products other than cigarettes to file a report with the Secretary within 96 hours after receipt, showing the product amount and any other required information, along with the tax owed.

Amends GS 105-113.83 to relieve alcoholic beverage excise tax liability for breweries or wineries who have transferred malt beverages or wine, so long as specified conditions are met, with the wholesaler receiving the transfer liable for the tax due. Makes organizational changes.

Amends GS 105-113.86 to authorize the Secretary to require, rather than mandating, wholesalers or importers to furnish a bond of at least \$5,000. Additionally authorizes the Secretary to require a distillery to furnish a similar bond of at least \$2,000. Makes clarifying and conforming changes.

Amends GS 105-236 to include failure to pay a license required under GS 105-113.4I, as recodified and amended, after written notification from DOR, among those actions which are punishable by a \$1,000 penalty. Makes technical changes. Applies to penalties assessed on or after January 1, 2022.

Adds to GS 105-449.45 regarding penalties for failure of motor carriers to file a return as required. Adds a new penalty for failing to pay the tax, set at the greater of \$50 or 10% of the tax due. Provides exceptions and authorizes the Secretary to reduce or waive a penalty under specified state law.

Adds fuel grade ethanol to the defined terms set out in GS 105-449.60, applicable to Article 36C, defined by specified federal standards. Makes conforming changes to the defined term gasohol, now defining the term to mean a blended fuel composed of gasoline and fuel alcohol or gasoline and ethanol. Effective January 1, 2022.

Amends the duties of transporters of motor fuel by railroad tank car or transport truck under GS 105-449.115 to include maintaining a copy of the shipping document at a centralized place of business for at least three years from the date of delivery. Modifies the language of the duties of the transporter related to delivery to no longer refer to printed specifications. Makes technical and clarifying changes. Allows 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 a new requirement for the receiver to maintain a copy of the shipping document for three years from the date of delivery. Makes similar changes to GS 105-449.115A regarding the duties of transporters and receivers of fuel by tank wagon. Adds to the duties of the transporter (1) delivery of the motor fuel to the person designated in the shipping document unless three conditions are satisfied, and (2) provision of a copy of the shipping document to the person to whom the motor fuel is delivered. Enacts duties of the person receiving the shipment to mirror those of receivers under GS 105-449.15, as amended. Effective January 1, 2022.

Amends GS 105-449.123 to replace the civil penalty provided for failure to properly mark dyed fuel storage facilities. Sets the penalty at \$250, with each inspection that results in a finding of noncompliance constituting a separate and distinct offense (previously set at amounts equal to the tax at the motor fuel rate on the inventory held in the violating storage tank, or if that cannot be determined, the capacity of the storage tank). Applies to penalties assessed on or after January 1, 2022.

#### Subpart F. Local Government Tax Changes

Corrects a statutory cross-reference in GS 105-278, effective retroactively to June 19, 2020.

#### Part V.

Makes the act effective on the date the act becomes law, unless otherwise provided.

Changes the act's titles.

#### **Intro. by Pickett, Saine.**

[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, Public Safety and Emergency Management, State Agencies, Department of Commerce, Department of Revenue, Tax, Local Government, Health and Human Services, Health, Transportation](#)**

H 970 (2021) [CONFIRM LARRY HALL, BOARD OF REVIEW](#). Filed May 26 2021, *A JOINT RESOLUTION PROVIDING FOR THE CONFIRMATION OF LARRY D. HALL TO THE BOARD OF REVIEW.*

Contains whereas clauses. Confirms appointment of Larry D. Hall to the Board of Review as the member representative of employees for a term beginning July 1, 2021, and ending June 30, 2025.

**Intro. by Rules, Calendar, and Operations of the House.**

[JOINT RES](#)

[View summary](#)

[Employment and Retirement, Health and Human Services,  
Social Services, Public Assistance](#)

## PUBLIC/SENATE BILLS

S 241 (2021) [MODIFIED UTILITY VEHICLE DEF/USE OF FUNDS. \(NEW\)](#) Filed Mar 11 2021, *AN ACT AMENDING MOTOR VEHICLE LAWS REGULATING MODIFIED UTILITY VEHICLES, AUTHORIZING THE DIVISION OF MOTOR VEHICLES TO ISSUE A CERTIFICATE OF TITLE FOR ALL-TERRAIN VEHICLES AND UTILITY VEHICLES, AND DIRECTING THE USE OF CERTAIN FUNDS APPROPRIATED TO THE DEPARTMENT OF TRANSPORTATION.*

House committee substitute amends the 3rd edition as follows.

Revises the proposed changes to the definition of *modified utility vehicle* in GS 20-4.01, which is a cognate of *passenger vehicle* in GS Chapter 20, to include a motor vehicle that is uplifted by a licensed manufacturer, dealer, or person or business otherwise engaged in vehicle manufacturing or modification (was, a motor vehicle that is "custom-built"), as an alternative to a vehicle that is manufactured, for off-road use with equipment and specifications as described.

Adds a new directive to require the Department of Transportation (DOT) to lease a passenger ferry for operation between Hatteras and Ocracoke for a term to end by September 12, 2021. Requires DOT to use \$943,000 of the funds appropriated from the Highway Fund to DOT in SL 2020-91 (DOT 2020-21 FY Budget/Governance) to lease and operate the ferry. Effective on the date the act becomes law.

Makes clarifying changes to the act's effective date provisions. Changes the act's titles.

**Intro. by Jarvis, Sawyer, Johnson.**

[GS 20](#)

[View summary](#)

[Courts/Judiciary, Motor Vehicle, Government, State Agencies,  
Department of Transportation, Transportation](#)

S 241 (2021) [MODIFIED UTILITY VEHICLE DEF/USE OF FUNDS. \(NEW\)](#) Filed Mar 11 2021, *AN ACT AMENDING MOTOR VEHICLE LAWS REGULATING MODIFIED UTILITY VEHICLES, AUTHORIZING THE DIVISION OF MOTOR VEHICLES TO ISSUE A CERTIFICATE OF TITLE FOR ALL-TERRAIN VEHICLES AND UTILITY VEHICLES, AND DIRECTING THE USE OF CERTAIN FUNDS APPROPRIATED TO THE DEPARTMENT OF TRANSPORTATION.*

House amendment amends the 4th edition as follows.

Enacts GS 20-53.6 permitting an owner of an all-terrain vehicle or a utility vehicle to apply to the Division of Motor Vehicles (DMV) for a certificate of title upon submitting an application with specified content and paying the \$52 application fee set forth in GS 20-85(a)(1). Makes conforming changes to GS 20-54, which previously required the DMV to refuse registration or issuance of certificates of title or any transfer of registration of utility vehicles, to now permit issuance of a certificate of title as provided in new GS 20-53.6. Effective October 1, 2021.

Changes the act's long title.

**Intro. by Jarvis, Sawyer, Johnson.**

[GS 20](#)

[View summary](#)

[Courts/Judiciary, Motor Vehicle, Government, State Agencies,  
Department of Transportation, Transportation](#)

**ACTIONS ON BILLS****PUBLIC BILLS****H 128: AN ACT TO REEMPLOY NC'S WORKFORCE. (NEW)**

*Senate: Reptd Fav Com Substitute*

*Senate: Com Substitute Adopted*

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

**H 334: JOBS GRANTS AND TAX RELIEF. (NEW)**

*Senate: Reptd Fav Com Substitute*

*Senate: Com Substitute Adopted*

*Senate: Re-ref Com On Appropriations/Base Budget*

**H 395: HIE DEADLINE EXTENSION & PATIENT PROTECTION. (NEW)**

*House: Concurred In S Com Sub*

*House: Ordered Enrolled*

**H 500: DISASTER RELIEF AND MITIGATION ACT OF 2021.**

*House: Withdrawn From Com*

*House: Re-ref to the Com on Environment, if favorable, Appropriations, if favorable, Rules, Calendar, and Operations of the House*

**H 680: REENACT QUALIFIED BUSINESS VENTURE CREDIT.**

*House: Withdrawn From Com*

*House: Re-ref to the Com on Commerce, if favorable, Rules, Calendar, and Operations of the House*

**H 947: THE G.R.E.A.T. BROADBAND EXPANSION ACT.**

*House: Reptd Fav*

*House: Cal Pursuant Rule 36(b)*

*House: Added to Calendar*

*House: Passed 2nd Reading*

*House: Passed 3rd Reading*

*House: Special Message Sent To Senate*

**H 970: CONFIRM LARRY HALL, BOARD OF REVIEW.**

*House: Reptd Fav. For Introduction*

*House: Filed*

**S 241: MODIFIED UTILITY VEHICLE DEF/USE OF FUNDS. (NEW)**

*House: Reptd Fav Com Sub 2*

*House: Cal Pursuant Rule 36(b)*

*House: Added to Calendar*

*House: Amend Adopted A1*

*House: Passed 2nd Reading*

*House: Passed 3rd Reading*

*House: Ordered Engrossed*

*House: Special Message Sent To Senate*

**S 720: CONFIRM JIM WEAVER, STATE CIO.**

*Senate: Reptd Fav*

*Senate: Re-ref Com On Select Committee on Nominations*

**S 723: CONFIRM PAMELA CASHWELL, SECRETARY OF DOA.**

*Senate: Passed 1st Reading*

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

*Senate: Withdrawn From Com*

*Senate: Re-ref to State and Local Government. If fav, re-ref to Select Committee on Nominations*

**No local actions on bills**

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