



HOUSE BILL 181: First Responders Act of 2017.

2017-2018 General Assembly

Committee:	House Judiciary III. If favorable, re-refer to Transportation. If favorable, re-refer to Finance	Date:	March 16, 2017
Introduced by:	Reps. Warren, Clampitt, Ford, Potts	Prepared by:	Trina Griffin, Susan L. Sitze, and Brad Krehely
Analysis of:	PCS to First Edition H181-CSRN-5		Staff Attorneys

OVERVIEW: *House Bill 181 (proposed committee substitute) would make the following changes to the laws applying to first responders:*

- *Create a \$250 income tax deduction for a person who works as an unpaid member for a volunteer fire department, volunteer rescue department, or an EMS squad and attends at least 36 hours of training during the year.*
- *Create a property tax exclusion for property of a surviving spouse who has not remarried of an emergency personnel officer who was killed in the line of duty.*
- *Allow company police officers and hospital security located at the evaluating facility to take persons into custody for examination by a physician or psychologist.*
- *Direct the Department of Transportation to study the needs of law enforcement, emergency medical and emergency management personnel, and firefighters to improve access within the interstate system for the benefit of public safety and report its findings no later than March 1, 2018.*
- *Expand eligibility for assistance from a local firefighter relief fund by removing the requirement that a firefighter have served at least five years.*
- *Clarify the licensing exemptions for the operation of emergency vehicles.*
- *Create new hate crimes for offenses against emergency personnel.*
- *Exempt from the general prohibition against carrying a concealed weapon, emergency medical services personnel if they are deployed providing tactical medical assistance to law enforcement in an emergency situation and if they have had specific training.*

CURRENT LAW & BILL ANALYSIS:

PARTS I & II: TAX CHANGES

Income Tax Deduction. – There is currently no stand-alone income tax deduction available specifically for firefighters or rescue squad workers. In 2007, the General Assembly enacted a [\\$250 deduction](#) under the same conditions being proposed by this PCS. The deduction was in place from tax year 2007 through tax year 2013. In 2013, the General Assembly enacted the [Tax Simplification and Reduction Act](#) which made significant changes to the overall tax structure and reduced tax rates. In exchange,

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several tax credits and tax deductions were repealed, including the deduction for volunteer firefighters and rescue workers.

Part I of the PCS would create a State income tax deduction for an individual who meets all three of the following conditions:

- Works as an unpaid member
- For a volunteer fire department, a volunteer rescue squad, or an emergency medical services squad
- Attends 36 hours of training and meetings during the taxable year.

The amount of the deduction is \$250. An individual may only claim one deduction in a single taxable year. In the case of a married couple filing a joint return, each spouse must qualify separately for the deduction.

EFFECTIVE DATE: The deduction would be effective for taxable years beginning on or after January 1, 2017.

Property Tax Exclusion. –

Part II of the PCS would exclude from property tax 100% of the appraised value of a permanent residence owned and occupied by a person who is a North Carolina resident and who is the surviving spouse, who has not remarried, of an emergency personnel officer who was killed in the line of duty.

An emergency personnel officer means the following:

- Firefighting, search and rescue, or emergency services personnel
- Any employee of an accredited State or local government agency possessing authority to enforce the criminal laws of the State who is:
 - Actively serving in a position with assigned primary duties and responsibilities for prevention and detection of crime or the general enforcement of the criminal laws of this State; and
 - Possesses the power of arrest by virtue of an oath administered under the authority of this State.

An owner must apply for this benefit in order to receive it, but once the application has been approved, the owner does not have to reapply in subsequent years unless there is a change in the valuation or use of the property or the eligibility of the taxpayer.

EFFECTIVE DATE: This section would become effective for taxes imposed for taxable years beginning on or after July 1, 2017.

PART III: CUSTODIAL AUTHORITY FOR COMPANY POLICE OFFICERS AND HOSPITAL SECURITY

Part III of the PCS would modify the provision of current law that allows a magistrate to order a person who has a mental illness and is either (i) a danger to self or others, or (ii) in need of treatment in order to prevent further disability or deterioration that would predictably result in dangerousness to be taken into custody for examination by a physician or eligible psychologist. G.S. 122C-261 currently allows the magistrate to issue the order to a law enforcement officer, in some limited cases a family member or immediate friend, or a specifically trained individual designated by the local government entity required to provide transportation for the examination.

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The PCS would amend G.S. 122C-261 to add the following additional persons to whom the custody order could be issued:

- A company police officer commissioned under Chapter 74E of the General Statutes who is present at and assigned to the 24-hour facility or area facility where the respondent is located.
- A security officer employed by the facility or employed by a company contracting with the facility who is present at and assigned to the 24-hour facility or area facility where the respondent is located.

EFFECTIVE DATE: This section would become effective when the act becomes law.

PART IV: INTERSTATE ACCESS STUDY BY DOT

Part IV of the PCS would direct the Department of Transportation (DOT) to study improving access of emergency personnel to the interstate system within the State for the benefit of public safety. The PCS would require the DOT to report findings and recommendations, including any legislative proposals, to the Joint Legislative Oversight Committee on Justice and Public Safety, Joint Emergency Management Oversight Committee, and Joint Legislative Transportation Oversight Committee no later than March 1, 2018.

EFFECTIVE DATE: This section would become effective when the act becomes law.

PART V: LOCAL FIREFIGHTER RELIEF FUND ELIGIBILITY

Part V of the PCS would permit the board of trustees of a Local Firefighters' Relief fund to provide assistance, upon approval by the Executive Director of the North Carolina State Firefighters' Association, to a destitute member firefighter who has served or is serving honorably with a certified fire department. It removes the requirement that the firefighter must have served honorably for at least five years.

EFFECTIVE DATE: This section would become effective July 1, 2017, and would apply to distributions to local firefighters' relief funds on or after that date.

PART VI: LICENSING EXEMPTION FOR EMERGENCY VEHICLES

Part VI of the PCS would clarify the licensing requirements for operation of emergency vehicles. Section 6.(a) would amend G.S. 20-7(a)(3) to clarify that the performance of duty requirement for volunteer members of a fire department, rescue squad, or emergency medical services to operate certain Class A or Class B motor vehicles with only a Class C license includes any official business of the fire department, rescue squad, or EMS and that "official business" includes training and performance of maintenance. Section 6.(b) would amend G.S. 20-37.16(e) to clarify that a commercial driver's license is not required to operate firefighting or emergency equipment for official business, and that "official business" includes training and performance of maintenance.

EFFECTIVE DATE: This section would become effective when the act becomes law.

PART VII: NEW CRIMINAL OFFENSES

Part VII of the PCS would create new criminal offenses for hate crimes committed against emergency personnel, which includes law enforcement officers, firemen, ambulance attendants, utility workers, doctors, nurses, and other persons lawfully engaged in providing essential services during an emergency.

The new G.S. 14-401.14A would create the following new offenses:

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- A Class H felony for assaulting a person because the person is emergency personnel and inflicting serious bodily injury.
- A Class F felony for assaulting a person with a firearm because the person is emergency personnel.
- A Class E felony for luring a person to a location by falsely reporting or having another individual falsely report that emergency services are needed with the intent to harm the person and then assaulting the person because the person is emergency personnel.

EFFECTIVE DATE: This section would become effective December 1, 2017, and would apply to offenses committed on or after that date.

PART VIII: CONCEALED CARRY FOR CERTAIN EMS PERSONNEL

Part VIII of the PCS would exempt emergency medical services personnel, while on duty, who are deployed providing tactical medical assistance to law enforcement in an emergency situation, including a Special Weapons and Tactics (SWAT) operation, as part of their official duties, from the general prohibition against concealed weapons if they have had specific training. This would also exclude them from prohibitions against weapons in certain other locations including educational property, the State Capitol, and courthouses while they are assisting in the emergency situation.

Section 8.(b) of the PCS would require State and local law enforcement agencies to provide paramedics providing tactical medical assistance during a SWAT operation with the same protective equipment provided to other members of the SWAT team.

EFFECTIVE DATE: This section would become effective when the act becomes law.