



HOUSE BILL 118: First Responders Act of 2019.

**This Bill Analysis
reflects the contents
of the bill as it was
presented in
committee.**

2019-2020 General Assembly

Committee:	House Judiciary. If favorable, re-refer to Finance. If favorable, re-refer to Rules, Calendar, and Operations of the House	Date:	March 27, 2019
Introduced by:	Reps. Warren, Corbin, D. Hall, Potts	Prepared by:	Susan Sitze Staff Attorney
Analysis of:	PCS to Second Edition H118-CSSAf-11		

OVERVIEW: *The Proposed Committee Substitute (PCS) for House Bill 118 would make the following changes to laws applicable 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.*
- *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.*
- *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 bill. 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 In exchange, several tax credits and tax deductions were repealed, including the deduction for volunteer firefighters and rescue workers.

Part I of the bill 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.

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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, 2019.

Property Tax Exclusion. –

Part II of the bill 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 personnel
- Search and rescue personnel
- 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, 2019.

PART III: INTERSTATE ACCESS STUDY BY DOT

Part III of the bill 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 bill 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, 2022.

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

PART IV: CONCEALED CARRY FOR CERTAIN EMS PERSONNEL

Part IV of the bill 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.

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Section 4.(b) of the bill 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 December 1, 2019, and apply to offenses committed on or after that.