



# SENATE BILL 416: Recruit/Retain Vol. Firefighters.

2019-2020 General Assembly

<b>Committee:</b>	Senate State and Local Government. If favorable, re-refer to Finance. If favorable, re-refer to Rules and Operations of the Senate	<b>Date:</b>	May 15, 2019
<b>Introduced by:</b>	Sens. Daniel, T. Alexander, Britt	<b>Prepared by:</b>	Brad Krehely
<b>Analysis of:</b>	PCS to First Edition S416-CSRNf-37		Committee Co-Counsel

**OVERVIEW:** *The Proposed Committee Substitute (PCS) for Senate Bill 416 enacts the Volunteer Firefighter Recruitment and Retention Act of 2019. The PCS maintains the sections from the First Edition of the bill dealing with hunting and fishing license fee waivers for eligible members of volunteer fire departments and tax incentives for unpaid members of volunteer fire departments, but removes the other sections from the First Edition. The PCS also corrects a drafting error and changes the effective date for the tax incentives to July 1, 2020 (was July 1, 2019 in the First Edition).*

## BILL ANALYSIS:

### Part I. Title

Section 1 provides that the act is to be cited at the Volunteer Firefighter Recruitment and Retention Act of 2019.

### Part II. Hunting and Fishing License Fee Waivers

Section 2.(a) requires the Wildlife Resources Commission to adopt rules to provide for waiver of the following fees for hunting, fishing, trapping, and activity licenses issued by the Wildlife Resources Commission to "eligible members" of volunteer fire departments:

- Firefighters who are eligible members of a volunteer fire department during the prior fiscal year receive a waiver of license fees for any annual license issued during the following fiscal year.
- Firefighters who are eligible members of a volunteer fire department in each of 10 consecutive fiscal years receive a waiver of license fees for any lifetime license issued under this Article.

"Eligible members" includes any individuals appearing on the certified roster of eligible firefighters submitted to the North Carolina State Firefighters' Association under G.S. 58-86-25.

Section 2.(b) requires the Wildlife Resources Commission to waive certain fees charged for coastal recreational fishing licenses as follows:

- For firefighters who are eligible members of a volunteer fire department during the prior fiscal year, a waiver of the annual license fee.
- For firefighters who are eligible members of a volunteer fire department in each of 10 consecutive fiscal years, a waiver of lifetime license fee.

"Eligible members" has the same definition as provided in Section 2.(a) above.

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Section 2 becomes effective October 1, 2019.

## **Part III. Tax Incentive**

Section 3.(a) provides that the following is excluded from tax under G.S. 105-275:

- 25% of the assessed value of housing together with the necessary land therefor, owned and used as a primary residence by an unpaid member of a volunteer fire department who (i) attended at least 36 hours of fire department drills and meetings during the taxable year and (ii) has more than five years of volunteer fire service.

Section 3.(b) provides that this section is effective for taxes imposed for taxable years beginning on or after July 1, 2020.

## **Part IV. Severability Clause and Effective Date**

Section 4.1 creates a severability clause. If any section or provision of this act is declared unconstitutional or invalid by the courts, it does not affect the validity of this act as a whole or any part other than the part declared to be unconstitutional or invalid.

Section 4.2 provides that except as otherwise provided, the act is effective when it becomes law.