

**GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2023**

**SESSION LAW 2024-51
HOUSE BILL 149**

AN ACT TO ENACT THE DISASTER RECOVERY ACT OF 2024.

The General Assembly of North Carolina enacts:

PART I. TITLE OF ACT

SECTION 1.1. This act shall be known as "The Disaster Recovery Act of 2024."

PART II. LEGISLATIVE FINDINGS

SECTION 2.1.(a) The General Assembly finds that Hurricane Helene was an extremely strong Category 4 hurricane with maximum sustained winds of 140 miles per hour that made landfall on September 26, 2024, along Florida's Gulf Coast and severely impacted the entire Southeastern United States. Hurricane Helene caused widespread heavy rainfall in excess of 30 inches in some areas, record flooding, and significant loss of human life and property in North Carolina. In addition, the General Assembly finds that, on or about September 16, 2024, Potential Tropical Cyclone #8 (PTC8) was a strong weather event that severely impacted Brunswick and New Hanover Counties and caused excessive rainfall in those counties.

SECTION 2.1.(b) The General Assembly finds that, as a result of Hurricane Helene, the following has occurred:

- (1) Western North Carolina endured record-breaking rainfall that created several 1,000-year flood events in several counties, devastating the people, infrastructure, businesses, and schools of entire communities.
- (2) On September 28, 2024, 25 counties in North Carolina were declared a major disaster by the President of the United States under the Stafford Act (P.L. 93-288), approving individual and public assistance for affected counties.
- (3) North Carolinians have lost their lives, loved ones, homes, communities, houses of worship, businesses, jobs, and way of life.
- (4) Countless homes, buildings, and properties have been destroyed.
- (5) Entire communities have lost power, water, sewer, communication, and other essential services due to the devastation.
- (6) Over 400 roads and bridges were damaged and closed for traffic, including Interstate 40.
- (7) Landslides and flooding have cut off entire communities from outside help and communication.
- (8) Tornadoes were generated across the State as Hurricane Helene passed, causing significant damage in areas outside of the storm's immediate path.

PART III. EXTENSION OF STATE OF EMERGENCY

SECTION 3.1. In accordance with G.S. 166A-19.20(c)(2), the statewide declaration of emergency issued by the Governor in Executive Order No. 315, concurred to by the Council of State, is extended until March 1, 2025.

PART IV. CREATION OF HURRICANE HELENE FUND



SECTION 4.1.(a) Hurricane Helene Disaster Recovery Fund. – The Hurricane Helene Disaster Recovery Fund (Helene Fund) is established. The purpose of the Helene Fund is to provide necessary and appropriate relief and assistance from the effects of Hurricane Helene, consistent with the provisions of this act, and subsequent legislation addressing the effects of Hurricane Helene. The Helene Fund shall be maintained as a special fund and administered by the Office of State Budget and Management to carry out the provisions of this and subsequent acts necessitated as a result of Hurricane Helene. All State funds, excluding funds received pursuant to Section 6.2 of this act, appropriated for Hurricane Helene relief and recovery efforts shall be budgeted and accounted for in the Helene Fund established in this section. Federal funds received by State agencies for Hurricane Helene relief and recovery efforts shall be budgeted and accounted for separately within each State agency that receives such funds.

SECTION 4.1.(b) Applicability of Funds. – Except as otherwise provided, the funds contained in the Helene Fund shall only be expended to support disaster relief and recovery efforts in the following counties:

- (1) Any county declared a major disaster by the President of the United States under the Stafford Act (P.L. 93-288) as a result of Hurricane Helene.
- (2) Nash County.

SECTION 4.1.(c) Use of Funds. – Funds shall be drawn from the Helene Fund only as needed upon justification by a State agency as evidence of the need for funds related to Hurricane Helene. Funds in the Helene Fund that are not expended, made subject to an encumbrance, or disbursed shall remain available to implement the provisions of this act and subsequent acts necessitated as a result of Hurricane Helene until the General Assembly directs the reversion of the unexpended funds. Funds received by a State agency from the Helene Fund that are not expended, made subject to an encumbrance, or disbursed to another entity at the end of each fiscal year shall revert to the Helene Fund. Funds received by a non-State entity, as defined in G.S. 143C-1-1, from the Helene Fund that are not expended, made subject to an encumbrance, or disbursed to a subgrantee shall be returned to the Helene Fund no later than June 30, 2030.

PART V. CREATION OF POTENTIAL TROPICAL CYCLONE #8 FUND

SECTION 5.1.(a) Potential Tropical Cyclone #8 Disaster Recovery Fund. – The Potential Tropical Cyclone #8 Disaster Recovery Fund (PTC8 Fund) is established. The purpose of the PTC8 Fund is to provide necessary and appropriate relief and assistance from the effects of PTC8, consistent with the provisions of this act, and subsequent legislation addressing the effects of PTC8. The PTC8 Fund shall be maintained as a special fund and administered by the Office of State Budget and Management to carry out the provisions of this and subsequent acts necessitated as a result of PTC8. All State and federal funds appropriated for PTC8 relief and recovery efforts shall be budgeted and accounted for in the PTC8 Fund established in this section.

SECTION 5.1.(b) Applicability of Funds. – The funds contained in the PTC8 Fund shall only be expended to support disaster relief and recovery efforts in Brunswick and New Hanover Counties.

SECTION 5.1.(c) Use of Funds. – Funds shall be drawn from the PTC8 Fund only as needed upon justification by a State agency as evidence of the need for funds related to PTC8. Funds in the PTC8 Fund that are not expended, made subject to an encumbrance, or disbursed shall remain available to implement the provisions of this act and subsequent acts necessitated as a result of PTC8 until the General Assembly directs the reversion of the unexpended funds. Funds received by a State agency from the PTC8 Fund that are not expended, made subject to an encumbrance, or disbursed to another entity at the end of each fiscal year shall revert to the PTC8 Fund. Funds received by a non-State entity, as defined in G.S. 143C-1-1, from the PTC8 Fund that are not expended, made subject to an encumbrance, or disbursed to a subgrantee shall be returned to the PTC8 Fund no later than June 30, 2030.

PART VI. FUNDING OF DISASTER RELIEF

SECTION 6.1.(a) Transfer and Appropriation for Helene Fund. – Notwithstanding G.S. 143C-4-2, the State Controller shall transfer the sum of two hundred seventy-three million dollars (\$273,000,000) for the 2024-2025 fiscal year from the Savings Reserve established in G.S. 143C-4-2 to the Helene Fund. The following amounts are appropriated within the Helene Fund for the duration of the recovery efforts for the following:

- (1) Two hundred fifty million dollars (\$250,000,000) to the Department of Public Safety, Division of Emergency Management, to provide the State match for federal disaster assistance programs for State agencies and units of local governments. The Division, in coordination with the Office of State Budget and Management, shall also use a portion of these funds to establish a revolving loan program to assist units of local government and State agencies with cash flow management while awaiting federal reimbursement. Funds returned to the Division through the revolving loan fund shall be used for additional cash flow loans or to provide matching funds as needed.
- (2) Sixteen million dollars (\$16,000,000) to the Department of Public Instruction to supplement or replace lost compensation of school nutrition employees due to school closures resulting from Hurricane Helene, in accordance with Section 8.1(c) of this act.
- (3) Two million dollars (\$2,000,000) for the Office of State Budget and Management to provide grants to the North Carolina League of Municipalities, the North Carolina Association of County Commissioners, and the North Carolina Association of Regional Councils of Governments to provide technical assistance with local recovery funds. In providing this assistance, these entities shall prioritize grants to counties with a population of less than 250,000.
- (4) Five million dollars (\$5,000,000) to the State Board of Elections for the purposes set forth in Section 9.1(c) of this act.

SECTION 6.1.(b) Funding for PTC8 Fund. – It is the intent of the General Assembly to appropriate funds to the PTC8 Fund, established in this act, after appropriate damage assessments are completed in the disaster area.

SECTION 6.1.(c) It is the intent of the General Assembly to appropriate funds to support disaster relief and recovery efforts in Nash County after appropriate damage assessments are completed.

SECTION 6.2. Appropriation of Federal Funds. – Funds received on or after September 1, 2024, under the Stafford Act (P.L. 93-288) and other federal disaster assistance programs for State disasters as a result of Hurricane Helene or PTC8, are appropriated in the amounts provided in the notifications of award from the federal government or any entity acting on behalf of the federal government to administer federal disaster recovery funds. The Office of State Budget and Management and affected State agencies shall report all notifications of award to the Joint Legislative Commission on Governmental Operations and the Fiscal Research Division of the General Assembly.

PART VII. REVERSION, LIMITATION, AND REPORTING OF FUNDS

SECTION 7.1.(a) Reversion. – Funds appropriated under Part VI of this act shall revert to the Savings Reserve established in G.S. 143C-4-2 if not expended or encumbered by June 30, 2030.

SECTION 7.1.(b) Receipt of Allocations. – A recipient of State funds under this act shall use best efforts and take all reasonable steps to obtain alternative funds that cover the losses or needs for which the State funds are provided, including funds from insurance policies in effect

and available federal aid. State funds paid under this act are declared to be excess over funds received by a recipient from the settlement of a claim for loss or damage covered under the recipient's applicable insurance policy in effect.

SECTION 7.1.(c) Remittance of Funds. – If a recipient obtains alternative funds pursuant to subsection (b) of this section, the recipient shall remit the funds to the State agency from which the State funds were received. A recipient is not required to remit any amount in excess of the State funds provided to the recipient under this act. The State agency shall transfer these funds to the Savings Reserve established in G.S. 143C-4-2. Funds deposited into the Helene or PTC8 Fund, as appropriate, under this subsection are receipts that do not constitute an "appropriation made by law," as that phrase is used in Section 7(1) of Article V of the North Carolina Constitution.

SECTION 7.1.(d) Contract Requirements. – Any contract or other instrument entered into by a recipient for receipt of funds under this act shall include the requirements set forth in subsections (b) and (c) of this section.

SECTION 7.1.(e) Recipient Defined. – For purposes of this section, the term "recipient" means a local political subdivision of the State, a State agency, a State department, or a non-State entity.

SECTION 7.1.(f) Limitation on Powers of Governor. – The Governor may not use the funds described in this act to make budget adjustments under G.S. 143C-6-4 or to make reallocations under G.S. 166A-19.40(c). Nothing in this act shall be construed to prohibit the Governor from exercising the Governor's authority under these statutes with respect to funds other than those described in this act.

SECTION 7.1.(g) Directive. – The Governor shall also ensure that funds allocated in this act are expended in a manner that does not adversely affect any person's or entity's eligibility for federal funds that are made available, or that are anticipated to be made available, as a result of natural disasters. The Governor shall also, to the extent practicable, avoid using State funds to cover costs that will be, or likely will be, covered by federal funds.

SECTION 7.1.(h) Allocation Reporting Requirements. – The Office of State Budget and Management shall report to the chairs of the House of Representatives and Senate Appropriations Committees and to the Fiscal Research Division of the General Assembly on the implementation of this act on a quarterly basis until the end of the quarter in which all funds are expended and shall also provide any additional reports or information requested by the Fiscal Research Division. Each report required by this section shall include information about all funds expended or encumbered pursuant to this act as of the date of the report, regardless of which State agency, federal agency, or non-State entity administers the funds. Non-State entities that administer or receive any funds appropriated in this act shall assist and fully cooperate with the Office of State Budget and Management in meeting the Office's obligations under this section.

PART VIII. EDUCATION

INSTRUCTIONAL HOURS FLEXIBILITY AND COMPENSATION FOR PUBLIC SCHOOL EMPLOYEES

SECTION 8.1.(a) School Calendar Flexibility. – Notwithstanding G.S. 115C-84.2(a)(1), 115C-150.12C(3), 115C-218.85(a)(1), 115C-238.53(d), 115C-238.66(1)d., 116-239.8(b)(2)c., Section 6(e) of S.L. 2018-32, and any other provision of State law to the contrary, if the governing body of a public school unit closed any school under its control due to unusual and extraordinary inclement weather conditions related to Hurricane Helene or PTC8, calendar flexibility for missed instructional time during the months of September 2024 and October 2024 shall be provided as follows:

- (1) If the school is located in a public school unit that is located in a county designated before, on, or after the effective date of this act under a major

disaster declaration by the President of the United States under the Stafford Act (P.L. 93-288) as a result of Hurricane Helene, in the discretion of its governing body, the public school unit may (i) make up any number of the instructional days or equivalent hours missed, (ii) deem as completed any number of the instructional days or equivalent hours missed up to a total of 20 days, or (iii) implement a combination of both of the above.

- (2) For any public school unit not identified in subdivision (1) of this subsection, the governing body of the public school unit may (i) make up any number of the instructional days or equivalent hours missed, (ii) deem as completed any number of the instructional days or equivalent hours missed up to a total of two days, or (iii) implement a combination of both of the above.

SECTION 8.1.(b) Additional Remote Instruction. – Notwithstanding G.S. 115C-84.3(b) and any other provision of State law to the contrary, the following remote instruction limits apply for the 2024-2025 school year:

- (1) Public school units located in a county designated before, on, or after the effective date of this act under a major disaster declaration by the President of the United States under the Stafford Act (P.L. 93-288) as a result of Hurricane Helene may use additional remote instruction days or equivalent remote instruction hours toward the required instructional days or hours for the school year, up to a total of 30 remote instruction days or 180 remote instruction hours for the public school unit for the school year.
- (2) Public school units located in a county identified in Section 5.1(b) of this act as affected by PTC8 may use additional remote instruction days or equivalent remote instruction hours toward the required instructional days or hours for the school year, up to a total of 10 remote instruction days or 60 remote instruction hours for the public school unit for the school year.

SECTION 8.1.(c) Employee Compensation. – Except in the case of a charter school, all employees and contractors of a public school unit shall be deemed to have worked for any scheduled instructional days missed due to Hurricane Helene during the months of September 2024 and October 2024 that a public school unit has deemed completed and is not required to make up. Employees and contractors shall be compensated in the same manner they would have if they had worked on the scheduled instructional days missed. The board of directors of a charter school may, but is not required to, provide such compensation for its employees and contractors.

Of the funds allocated to the Department of Public Instruction from the Helene Fund, the sum of up to sixteen million dollars (\$16,000,000) in nonrecurring funds for the 2024-2025 fiscal year shall be used to provide compensation authorized by this section to public school unit employees and contractors of schools participating in the National School Lunch Program or School Breakfast Program for scheduled instructional days when compensation would have been provided by school meal receipts or by federal funds. Employees and contractors compensated using funds described in this section shall be compensated in the same manner they would have had they worked on the scheduled instructional days missed.

If the funds described by this section are insufficient to provide compensation authorized by this section to public school unit employees and contractors in schools participating in the National School Lunch Program or School Breakfast Program for scheduled instructional days when compensation would have been provided by school meal receipts or by federal funds, the Department of Public Instruction shall develop a uniform criteria to determine the comparative economic need of public school units to which this section applies and shall ensure that priority is given to public school units with greatest economic need when awarding available funds.

SECTION 8.1.(d) Reporting Requirement. – The Department of Public Instruction shall report to the Joint Legislative Education Oversight Committee and the Fiscal Research

Division on the implementation of this section by public school units by March 15, 2025, and shall also provide any additional reports or information requested by the Fiscal Research Division. The report required by this section shall include information on the following:

- (1) Any days missed due to Hurricane Helene or PTC8 before, on, or after the effective date of this section.
- (2) Of the days missed, any scheduled makeup days due to Hurricane Helene or PTC8 before, on, or after the effective date of this section, and the dates of those makeup days.
- (3) Of the days missed, any days and hours deemed completed by the public school unit as a result of this section.
- (4) Any compensation provided to employees and contractors pursuant to subsection (c) of this section.

For each component of the report, separate information shall be included on any individual schools within the public school unit whose information differs from the rest of the unit as a whole. Public school units shall provide information on implementation of this section in the form requested by the Department of Public Instruction no later than February 15, 2025.

EXTEND PAYMENT DEADLINE FOR PRINCIPAL BONUSES

SECTION 8.2.(a) Notwithstanding Section 1.3(e) of S.L. 2024-39, the bonuses provided to qualifying principals pursuant to Section 1.3 of S.L. 2024-39 shall be paid no later than November 30, 2024, to qualifying principals employed as of October 1, 2024.

SECTION 8.2.(b) This section applies only to qualifying principals employed in a public school unit that is located in a county (i) declared a major disaster by the President of the United States under the Stafford Act (P.L. 93-288) as a result of Hurricane Helene or (ii) listed in Section 5.1(b) of this act.

COMPLETION OF THE EPP CLINICAL INTERNSHIP REQUIREMENT FOR CERTAIN STUDENTS IMPACTED BY HURRICANE HELENE OR PTC8

SECTION 8.3.(a) Notwithstanding G.S. 115C-269.25(d)(1), a student who is enrolled in an educator preparation program (EPP) that is assigned the status of initially authorized or authorized by the State Board of Education pursuant to G.S. 115C-269.5 may have the clinical internship requirement set forth in G.S. 115C-269.25(d)(1) deemed completed if the student meets all of the following conditions:

- (1) The student meets at least one of the following:
 - a. Is enrolled in an EPP that is located in a county (i) declared a major disaster by the President of the United States under the Stafford Act (P.L. 93-288) as a result of Hurricane Helene or (ii) listed in Section 5.1(b) of this act.
 - b. Has been placed with an elementary or secondary partner school, as defined in G.S. 115C-269.1(14), that is located in a county (i) declared a major disaster by the President of the United States under the Stafford Act (P.L. 93-288) as a result of Hurricane Helene or (ii) listed in Section 5.1(b) of this act.
- (2) The student has completed as much time in a clinical internship as practicable during the 2024 fall academic semester.
- (3) The student cannot graduate in December 2024 from the EPP without the clinical internship requirement being deemed completed pursuant to this section.

SECTION 8.3.(b) By February 1, 2025, any EPP with an enrolled student who has his or her clinical internship requirement deemed completed pursuant to subsection (a) of this section shall report to the State Board of Education with the following information:

- (1) Number of students who had the clinical internship requirement deemed completed.
- (2) Reasons for a clinical internship requirement being deemed completed.
- (3) Amount of time completed for a clinical internship.
- (4) Any other information required by the State Board of Education.

By March 15, 2025, the State Board of Education shall report to the Joint Legislative Education Oversight Committee on the information reported to the State Board of Education by EPPs under this section.

PART IX. ELECTION MODIFICATIONS

SECTION 9.1.(a) In response to the disaster caused by Hurricane Helene and its aftermath, the following shall apply for the November 2024 election only in the counties listed in subsection (b) of this section:

- (1) Notwithstanding G.S. 163-41, any registered voter of the State who is otherwise eligible may be appointed to serve as chief judge and judges for each precinct in the county, regardless of precinct or county of residence. Notwithstanding G.S. 163-42 and G.S. 163-42.1, any registered voter of the State who is otherwise eligible may be appointed to serve as assistant or student election assistant at each precinct in the county, regardless of county of residence. Notwithstanding G.S. 163-43, any registered voter of the State who is otherwise eligible may serve as a ballot counter at each precinct in the county, regardless of county of residence. Notwithstanding G.S. 163-166.35, any registered voter of the State who is otherwise eligible may be appointed to staff an early voting site, regardless of precinct or county of residence. An election official's failure to return contact or confirm availability to serve with the county board of elections office constitutes a vacancy for "any other cause" under G.S. 163-41(d). Notwithstanding any other provision of law, the following shall apply to this subdivision:
 - a. The oath of office for a chief judge, judge, assistant, or student election assistant may be administered by electronic or telephonic means.
 - b. The county board of elections may reassign election officials as needed to ensure there is sufficient knowledge and experience at each voting site.
 - c. Any action required by a county board of elections to appoint, designate, or reassign election officials shall be made by bipartisan majority vote of the county board of elections making the appointment.
- (2) Any employee of the State serving as a chief judge or judge, assistant or student election assistant, or ballot counter may do so without taking any leave time granted under Chapter 126 of the General Statutes or any agency policy.
- (3) Notwithstanding G.S. 163-82.24 or any other training requirement for election officials, the State Board of Elections may develop and implement training programs for county board of elections members, county directors, full-time employees of the county boards of elections, chief judges, and all other precinct officials who are appointed to replace, supplement, or otherwise assist in the administration of the November 2024 election.
- (4) A county board of elections, by bipartisan majority vote, may modify its Plan for Implementation for the November 2024 election as it was approved in accordance with Part 5 of Article 14A of Chapter 163 of the General Statutes prior to September 28, 2024. To approve any such modifications, the county board of elections shall make written findings in a resolution that the modifications are required by the effects of the recent disaster and provide a

copy of that resolution to the State Board of Elections. In modifying the Plan for Implementation as approved prior to September 28, 2024, the county board of elections shall seek to minimize, to the extent possible, any reduction in the overall number of hours available for voters to participate in early voting in the county. The uniform days and hours requirements of G.S. 163-166.35 shall not apply strictly but shall be observed to the greatest extent practicable. Modifications may include any of the following:

- a. Substituting sites.
 - b. Removing sites that are unusable. Before removing a site, the county board of elections shall make all feasible attempts to maintain the site or to substitute a site.
 - c. Adding days that any site is open within the established early voting period.
 - d. Reducing days that any site is open within the established early voting period.
 - e. Extending hours that any site is open on any days within the established early voting period.
 - f. Reducing hours that any site is open on any days within the established early voting period.
- (5) Election Day polling places may be modified by bipartisan majority vote of the county board of elections. To approve any such modifications, the county board of elections must make written findings in a resolution that the modifications are required by the effects of the recent disaster and provide a copy of that resolution to the State Board of Elections. County boards of elections are encouraged to consider options for Election Day that best for the disaster-related needs of the county. The county board of elections shall strive to maintain voting access as close to existing polling places as possible and should resort to establishing polling places outside of a precinct only as a last resort. Notice of any modification under this subdivision shall be given to the impacted voters by mail and other forms of mass communication, including to any email address or phone number that the county board of elections has for the impacted voter, to the extent practicable as soon as possible after approval of the modification. The county board of elections shall also cause the notice to be immediately delivered to all local media and the chairs of the county political parties and shall cause the notice to be posted on the county board of elections' website as soon as possible. Modifications may include any of the following:
- a. A transfer of voters from a given precinct to another in the county, even if the receiving precinct is not adjacent if no adjacent precinct is available. Notwithstanding G.S. 163-128, the Executive Director of the State Board of Elections may approve the transfer of polling places, including polling places serving two or more combined precincts, provided the county board of elections continues to comply with G.S. 163-132.5G to maintain voting data by precinct regardless of where that voter cast his or her ballot. In accordance with G.S. 163-128, the county board of elections shall maintain separate registration and voting records, consistent with the procedure prescribed by the State Board of Elections, so as to properly identify the precinct in which such voters reside, including separate tabulators for the voters of each of the combined precincts.

- b. The establishment of out-of-precinct polling places. Such a polling place may be located in another North Carolina county adjacent to the precinct, to be staffed and managed by the county board of elections establishing the out-of-precinct polling place. Approval of the Executive Director of the State Board of Elections is required, consistent with G.S. 163-130.1. Any polling place established under this provision may be co-located with another. In accordance with G.S. 163-128, the county board of elections shall maintain separate registration and voting records, consistent with the procedure prescribed by the State Board of Elections, so as to properly identify the precinct in which such voters reside, including separate tabulators for the voters of each of the combined precincts. The county board of elections shall comply with G.S. 163-132.5G to maintain voting data by precinct regardless of where that voter cast his or her ballot.
 - c. The establishment of more than one polling place in a precinct. Such a polling place may be located in another North Carolina county adjacent to the precinct, to be staffed and managed by the county board of elections establishing the additional polling place. In accordance with G.S. 163-130.2, approval of the Executive Director of the State Board of Elections is required. Any polling place established under this provision may be co-located with another precinct's polling place, but the materials, tabulators, and voting processes shall be kept separate for each precinct's voters at that polling place.
 - d. Allow the central transfer precinct to be used by any county voter on Election Day. If the county board of elections codes its ballots by style, the county board of elections shall write the precinct designation on the voter's ballot, to facilitate the post-election precinct sort. The county board of elections shall comply with G.S. 163-166.7.
- (6) In accordance with G.S. 163-231(b), all absentee ballots issued under Article 20 of Chapter 163 of the General Statutes must be returned no later than 7:30 P.M. on November 5, 2024. In addition to the methods of returning an absentee ballot authorized by G.S. 163-231(b), maintaining the log required by G.S. 163-166.8(d), and notwithstanding G.S. 163-166.3, voted absentee ballots may be delivered in person, by a voter registered in an impacted county or that voter's near relative or verifiable legal guardian, by physically handing the voted absentee ballot to an elections official at any of the following:
- a. Any county board of elections in this State at any time that county board of elections is open.
 - b. Any early voting site under Part 5 of Article 14A of Chapter 163 of the General Statutes in this State at any time that the early voting site is open for voting.
 - c. The State Board of Elections at any time that office is open.
- (7) Members, employees, or volunteers of the impacted county board of elections working as part of a bipartisan team trained and authorized by the county board of elections may assist any eligible voter in requesting an absentee ballot, serve as witnesses to absentee ballots, or otherwise assist in the process of absentee voting as provided by Article 20 of Chapter 163 of the General Statutes. Prior to appointing a bipartisan team for this purpose, the county board of elections, by bipartisan majority vote, shall establish guidelines for the operation of bipartisan teams to assist any eligible voting in requesting and casting an absentee ballot.

- (8) The county board of elections shall process an absentee ballot request from a voter or a voter's near relative or verifiable legal guardian in person at the county board of elections office up until 5:00 P.M. on November 4, 2024, similar to the provision in G.S. 163-230.1(b). The voter or the voter's near relative or verifiable legal guardian is required to complete the absentee ballot request form with the required personal information, and that information must be verified as with any absentee ballot request. However, the county board of elections may provide the voter or voter's near relative or verifiable legal guardian with the voter's absentee ballot envelope at the office location. County boards of elections shall maintain a log of any individual, other than a minor child under the age of 18 in the care of a voter, who presents to submit an absentee ballot request on behalf of a voter. The log shall include the printed name and address of the individual at the county board of elections office, the time the individual arrived at the county board of elections office, and a space for that individual's signature. The absentee ballot request shall be deemed incomplete unless the individual's signature is included in the log. The log required by this subdivision shall be confidential and not a public record until the opening of the voting place in accordance with G.S. 163-166.25, at which time the official register shall constitute a public record.
- (9) The county board of elections shall process a spoil-and-reissue, or cure, of an absentee ballot at the county board of elections office. At the request of the voter, a voter's near relative or verifiable legal guardian, or anyone designated by the voter to assist due to the voter's disability, may retrieve any required cure documentation to take to a voter who is required to cure a deficiency with an absentee ballot, if needed. County boards of elections shall maintain a log of any individual, other than a minor child under the age of 18 in the care of a voter, who presents to retrieve cure documentation on behalf of a voter. The log shall include the printed name and address of the individual at the county board of elections office, the time the individual arrived at the county board of elections office, and a space for that individual's signature. The cure process shall be deemed incomplete unless the individual's signature is included in the log. The log required by this subdivision shall be confidential and not a public record until the opening of the voting place in accordance with G.S. 163-166.25, at which time the official register shall constitute a public record.
- (10) The county boards of elections shall allow the chair of each political party in the county to designate poll observers, as defined in G.S. 163-45.1(a), who are registered voters of any North Carolina county. All poll observers shall be designated in accordance with G.S. 163-45.1.

SECTION 9.1.(b) This section applies only to the impacted Counties of Alexander, Alleghany, Ashe, Avery, Buncombe, Burke, Caldwell, Catawba, Clay, Cleveland, Gaston, Haywood, Henderson, Jackson, Lincoln, Macon, Madison, McDowell, Mitchell, Polk, Rutherford, Transylvania, Watauga, Wilkes, and Yancey.

SECTION 9.1.(c) The funds appropriated in this act to the State Board of Elections shall be used for the following purposes to facilitate voting in the counties listed in Section 9.1(b) of this act. The State Board of Elections shall make all reasonable efforts to address the expressed needs of each county board of elections in allocating these funds, including providing grants directly to counties or reimbursement to the counties:

- (1) Technology and access to technology, such as attack response kits, SOSA deployments, and internet connectivity.

- (2) Printing and communications, such as re-printing absentee ballots, mailing materials to registered voters, and purchasing emergency communication systems for counties as needed.
- (3) Temporary staff for counties and the State Board of Elections.
- (4) Mobile voting units, training, equipment, leases, and supplies to enable voting, including changes in voting sites.

SECTION 9.1.(d) This section is effective when it becomes law and applies for the November 2024 election only.

SECTION 9.2.(a) In response to the disaster caused by Hurricane Helene and its aftermath, the following shall apply in all counties for the November 2024 election only:

- (1) For voted absentee ballots returned in accordance with subdivision (6) of Section 9.1(a) of this Part, the State Board of Elections shall establish a uniform process by which the properly received voted absentee ballots are transmitted to the appropriate county board of elections prior to canvass. The county board of elections or State Board of Elections that receives such an out-of-county absentee ballot shall immediately date-stamp the absentee ballot envelope and shall ensure that the voted absentee ballots of such voters are delivered to the appropriate county board of elections for the voter's county of registration by the day before county canvass, either by trackable mail, commercial delivery service, or delivery by a staff member of the county board of elections or State Board of Elections. If delivery to the voter's county board of elections is made by staff of a county board of elections or the State Board of Elections, transport of the voted absentee ballots shall be in a sealed, secure container, with clear documentation of the chain of custody. The county board of elections or State Board of Elections receiving the out-of-county voted absentee ballots shall note the date, time, individual receiving the voted absentee ballots, and individual delivering the voted absentee ballots, as well as the impacted county to which the voted absentee ballots will be sent, in a log. The log required by this subdivision shall be confidential and not a public record until the opening of the voting place in accordance with G.S. 163-166.25, at which time the official register shall constitute a public record. On a daily basis and on Election Night, each receiving county shall report to the State Board of Elections the number of voted absentee ballots received in such a manner for each impacted county, which report shall be a public record.
- (2) For absentee ballots voted or returned in accordance with subdivision (7) of Section 9.1(a) of this Part, the State Board of Elections shall establish a uniform process for bipartisan teams to assist voters in voting absentee ballots and documenting the receipt and transmittal of the voted absentee ballots to the appropriate county board of elections.
- (3) The provisions of the resolution adopted by the State Board of Elections on October 7, 2024, not inconsistent with the provisions of this act shall continue in effect until amended by the State Board of Elections or the certification of the November 2024 election, whichever is sooner. In establishing any further emergency measures related to Hurricane Helene and its aftermath in accordance with G.S. 163-27.1, the State Board of Elections shall not exercise any emergency power inconsistent with this act.
- (4) The State Board of Elections shall strive to educate all eligible voters impacted or displaced by the disaster regarding the options to cast a ballot during the November 2024 election, which efforts shall include the establishment of a resource for voters to obtain answers to individual questions about how to cast

a ballot in the November 2024 election. Educational materials shall, at a minimum, be distributed to State agencies, shelters, groups, and other organizations serving persons impacted or displaced by the disaster and posted on the website of the State Board of Elections. The State Board of Elections may contract for communication services to implement this section but may not contract with any firm actively working on a campaign for any elected office in this State.

SECTION 9.2.(b) The State Board of Elections, no later than April 15, 2025, shall report to the Joint Legislative Elections Oversight Committee as to the efforts made to implement this Part. The report shall include an evaluation of emergency measures necessary to ensure the seamless conduct of secure elections in the aftermath of a natural disaster and recommendations for emergency response plans in the future.

PART X. AGRICULTURE AND ENVIRONMENTAL QUALITY

FUNDING FLEXIBILITY FOR DRINKING WATER AND WASTEWATER INFRASTRUCTURE PROJECTS

SECTION 10.1.(a) Definitions. – The following definitions apply to this section:

- (1) Infrastructure funding provision. – An appropriation to the Clean Water Reserve or the Drinking Water Reserve for wastewater or drinking water infrastructure projects in any prior act of the General Assembly.
- (2) Local government unit. – As defined in G.S. 159G-20.

SECTION 10.1.(b) Fund Flexibility. – Notwithstanding any provision of (i) Chapters 159G and 143C of the General Statutes and (ii) the requirements and limitations of any infrastructure funding provision, the Department of Environmental Quality may do the following:

- (1) Transfer funds between the Clean Water Reserve and the Drinking Water Reserve accounts in the Water Infrastructure Fund established in G.S. 159G-22 to provide emergency loans to local governments as set forth in G.S. 159G-33(a)(4) and G.S. 159G-34(a)(4). The limits set forth in G.S. 159G-36(c) shall not apply to these loans.
- (2) Authorize local government units within the counties described in Section 4.1(b)(1) of this act that were provided funds under an infrastructure funding provision to use those funds for the following:
 - a. Mitigation or remediation of disaster-related damage, delay, or other impairment to allow a planned, ongoing, or completed drinking water or wastewater infrastructure project to begin, resume, or continue to operate.
 - b. Temporary measures that allow the preservation or restoration of drinking water and wastewater service or emergency operations at a drinking water or wastewater facility.

WASTEWATER TREATMENT PLANT SERVICE FLEXIBILITY

SECTION 10.2. G.S. 143-215.3 is amended by adding a new subsection to read:

"(g) Wastewater Management Authority During State of Emergency. – When a state of emergency, as defined in G.S. 166A-19.3, has been declared by the Governor due to a natural disaster such as a hurricane, tornado, or flood, or due to a pending disaster, the Department may, during the state of emergency, require wastewater treatment plants to accept domestic septage, as that term is defined by G.S. 130A-290(a)(32)a., including domestic septage originating from beyond the county or municipal boundaries where a plant is located, to the extent that the capacity and capabilities of the plant are not negatively impacted."

STORM DEBRIS OPEN BURNING REGULATORY RELIEF

SECTION 10.3.(a) The following definitions apply to this section and its implementation:

- (1) The definitions set out in G.S. 130A-290.
- (2) The definitions set out in 15A NCAC 02D .0101 (Air Pollution Control Requirements: Definitions and References).
- (3) "Storm-related debris" means any solid and engineered wood products, vegetative land-clearing debris, or yard trash that originates from designated counties in an emergency area as defined in G.S. 166A-19.3(7) as a result of the impacts of Hurricane Helene occurring on September 25-30, 2024.

SECTION 10.3.(b) From the date that the state of emergency was declared by the Governor under Executive Order No. 315 through March 31, 2025, the open burning of storm-related debris is permissible without an air quality permit if the conditions of 15A NCAC 02D .1903(b)(2)(A) through (E) are met. Open burning of storm-related debris shall not, however, be initiated in a county for which the Department of Environmental Quality or the Forsyth County Office of Environmental Assistance and Protection has forecasted an "Air Quality Action Day Code 'Orange' or above" during the 24-hour time period covered by that Air Quality Action Day.

SECTION 10.3.(c) The provisions of subsection (b) of this section shall not be construed to (i) allow the burning of inert debris, including asphalt shingles, tar paper, insulation, drywall, concrete, bricks, or glass, (ii) allow the burning of tires, wire, plastics, refuse, salvageable items, or dangerous or hazardous materials, (iii) allow any activity that would violate federal law, or (iv) allow any activity that causes an imminent threat to public health or safety.

SECTION 10.3.(d) The authority to conduct open burning pursuant to this section does not exempt or excuse a person from the consequences, damages, or injuries that may result from this conduct. It does not excuse or exempt a person from complying with laws, ordinances, rules, or orders of other governmental entities having jurisdiction even though the open burning is conducted in compliance with this section.

SECTION 10.4. Article 78 of Chapter 106 of the General Statutes is amended by adding a new section to read:

"§ 106-951. Waiver of permits required for certain open burning during state of emergency.

(a) When a state of emergency, as defined in G.S. 166A-19.3, has been declared by the Governor due to a natural disaster or due to a pending disaster, the Commissioner may waive permitting requirements under this Article for the open burning of storm-related debris generated as a result of a natural disaster in areas affected by the disaster. A waiver issued pursuant to this subsection may include limitations on burning with respect to property setbacks, timing of burns, and other matters as the Commissioner deems necessary or advisable for the protection of health, safety, and protection of property. For purposes of this section, the following definitions apply: (i) definitions set out in G.S. 130A-290 and (ii) "storm-related debris" means any solid and engineered wood products, vegetative land-clearing debris, or yard trash that originates from designated counties in an emergency area as defined in G.S. 166A-19.3(7).

(b) The Commissioner shall suspend or terminate a waiver of permitting requirements for open burning of storm-related debris granted pursuant to subsection (a) of this section upon determination of (i) the Commissioner that hazardous forest fire conditions exist in the affected area or (ii) the Environmental Management Commission that open burning in the affected area is causing significant contravention of ambient air quality standards or that an air pollution episode exists pursuant to Article 21B of Chapter 143 of the General Statutes.

(c) Authority granted to the Commissioner pursuant to this section shall not be construed to limit the authority of the Environmental Management Commission or the Department of

Environmental Quality to regulate air quality pursuant to Articles 21 and 21B of Chapter 143 of the General Statutes and rules adopted thereunder governing open burning.

(d) The Commissioner shall issue a press release containing relevant details of waivers granted pursuant to this section, and suspension or termination of a waiver, to news media and governmental agencies serving the area affected.

(e) Open burning conducted pursuant to authority granted by this section does not exempt or excuse a person from the consequences, damages, or injuries that may result from this conduct. It does not excuse or exempt a person from complying with laws, ordinances, rules, or orders of other governmental entities having jurisdiction even though the open burning is conducted in compliance with this section."

CONFORM AIR CURTAIN INCINERATOR PERMITTING REQUIREMENTS TO FEDERAL LAW

SECTION 10.5.(a) Definitions. – For purposes of this section and its implementation, "Air Curtain Incinerators Rule" means 15A NCAC 02D .1904 (Air Curtain Incinerators).

SECTION 10.5.(b) Air Curtain Incinerators Rule. – Until the effective date of the revised permanent rule that the Environmental Management Commission is required to adopt pursuant to subsection (d) of this section, the Commission shall implement the Air Curtain Incinerators Rule as provided in subsection (c) of this section.

SECTION 10.5.(c) Implementation. – Consistent with recent revisions to the federal Clean Air Act's Air Curtain Incinerators Title V Permitting provisions, owners and operators of permanent and temporary air curtain incinerators subject to 40 C.F.R. Part 60, Subparts EEEE and FFFF, shall not be required to obtain a General Title V Operating Permit.

SECTION 10.5.(d) Additional Rulemaking Authority. – The Commission shall adopt a rule to amend the Air Curtain Incinerators Rule consistent with subsection (c) of this section. Notwithstanding G.S. 150B-19(4), the rule adopted by the Commission pursuant to this section shall be substantively identical to the provisions of subsection (c) of this section. Rules adopted pursuant to this section are not subject to Part 3 of Article 2A of Chapter 150B of the General Statutes. Rules adopted pursuant to this section shall become effective as provided in G.S. 150B-21.3(b1), as though 10 or more written objections had been received as provided in G.S. 150B-21.3(b2).

SECTION 10.5.(e) Sunset. – This section expires when permanent rules adopted as required by subsection (d) of this section become effective.

RAPID RECOVERY LOAN PROGRAM EXTENSION

SECTION 10.6. Section 4.2 of S.L. 2020-4, as amended by Section 1.6 of S.L. 2020-97, Section 20.11 of S.L. 2022-6, Section 11.12 of S.L. 2022-74, and Section 11.5A of S.L. 2023-134, reads as rewritten:

"SECTION 4.2.(a) Program. – Of the funds allocated in subdivision (45) of Section 3.3 of this act, Golden LEAF shall provide grants to entities for the purpose of making emergency loans to assist small businesses with business needs during periods of economic hardship occasioned by the COVID-19 pandemic. It is the intent of the General Assembly for an equitable portion of funds allocated in this section to be used for the benefit of historically underutilized small businesses. The following shall apply to the program and loans made under the program:

- ...
- (5) Except as provided in ~~subdivision~~ subdivisions (9a) and (9b) of this subsection, the term of the loan shall not exceed 168 months and shall be amortized over the term of the loan.
- ...

- (9a) A lender, as authorized by Golden LEAF, may take prudent and commercially reasonable efforts to remedy a default, a likelihood of default, or bankruptcy filing by a business, including restructuring the terms of a loan and entering into settlement agreements, provided that, if a loan is restructured, the following requirements are met:
 - a. The interest rate is not reduced below prime rate.
 - b. The term of the loan is not extended by more than 36 months.
 - (9b) A lender, as authorized by Golden LEAF, may extend the term of the loan to 180 months for businesses impacted by Hurricane Helene located in counties defined in the Small Business Administration Declaration NC-20007 and any modification or expansion of that declaration.
-"

PART XI. TRANSPORTATION

WAIVER OF CERTAIN DMV FEES

SECTION 11.1.(a) Notwithstanding G.S. 20-14, 20-37.7, 20-85, and 20-88.03, the Governor may waive any fees assessed by the Division of Motor Vehicles under those sections for the following:

- (1) A duplicate drivers license, duplicate commercial drivers license, or duplicate special identification card.
- (2) A special identification card issued to a person for the first time.
- (3) An application for a duplicate or corrected certificate of title.
- (4) A replacement registration plate.
- (5) An application for a duplicate registration card.
- (6) Late payment of a motor vehicle registration renewal fee.

SECTION 11.1.(b) The waiver authorized under subsection (a) of this section only applies to residents of counties impacted by Hurricane Helene or PTC8, as determined by the Governor. A resident is allowed a refund of any fee assessed and collected by the Division of Motor Vehicles and waived pursuant to this section. The Division shall post notice of the availability of a refund on its website.

SECTION 11.1.(c) This section is effective when it becomes law and applies to fees assessed or collected on or after September 15, 2024. This section expires December 31, 2024.

WAIVER OF CERTAIN PERMITTING REQUIREMENTS ASSOCIATED WITH STATE HIGHWAY SYSTEM REPAIRS

SECTION 11.2. G.S. 166A-19.30(a) reads as rewritten:

"§ 166A-19.30. Additional powers of the Governor during state of emergency.

(a) In addition to any other powers conferred upon the Governor by law, during a gubernatorially or legislatively declared state of emergency, the Governor shall have the following powers:

- ...
- (5) Through issuance of an executive order to waive requirements for an environmental document or permit issued under Articles 1, 4, and 7 of Chapter 113A of the General Statutes for the repair, protection, safety enhancement, or replacement of a component of the State highway system ~~that provides the sole road access to an incorporated municipality or an unincorporated inhabited area bordering the Atlantic Ocean or any coastal sound~~ where bridge or road conditions as a result of the events leading to the declaration of the state of emergency pose a substantial risk to public health, safety, or welfare. The executive order shall list the duration of the waiver and the activities to

which the waiver applies. For purposes of this subdivision, "~~coastal sound~~" shall have the definition set forth in G.S. 113A-103, and "replacement" shall not be interpreted to exclude a replacement that increases size or capacity or that is located in a different location than the component that is replaced."

PROCUREMENT METHODS AUTHORIZED IN DISASTER AREAS

SECTION 11.3.(a) Notwithstanding any other provision of law and without impact on otherwise established caps on a contracting methodology, the Department of Transportation is authorized to utilize the following methods to contract for the repair and replacement of transportation infrastructure damaged or destroyed as a result of the impacts of Hurricane Helene:

- (1) Progressive design-build.
- (2) Design-build.
- (3) Design-bid-build.
- (4) Indefinite delivery-indefinite quantity.
- (5) Construction manager-general contractor.

SECTION 11.3.(b) The temporary authority granted by this section applies to all of the counties identified in Section 4.1(b)(1) of this act.

PART XII. RETIREMENT AND STATE HUMAN RESOURCES

TEMPORARILY REMOVE BARRIERS TO ALLOW RETIREES OF THE TEACHERS' AND STATE EMPLOYEES' RETIREMENT SYSTEM AND THE LOCAL GOVERNMENTAL EMPLOYEES' RETIREMENT SYSTEM TO RETURN TO WORK ON A PART-TIME, TEMPORARY, OR INTERIM BASIS

SECTION 12.1.(a) For individuals who retired under the Teachers' and State Employees' Retirement System (TSERS) on or after April 1, 2024, but before October 1, 2024, the six-month separation from service from an employer required under G.S. 135-1(20) in order for a retirement to become effective shall not apply and instead a one-month separation shall be required, provided that the position to which the individual returns is needed due to the state of emergency related to Hurricane Helene or associated Hurricane Helene recovery efforts, as certified to the Retirement Systems Division of the Department of State Treasurer by the employing agency.

SECTION 12.1.(b) Upon the expiration of subsection (a) of this section, all of the following shall apply:

- (1) The six-month separation from an employer required under G.S. 135-1(20) shall again be applicable to individuals who retired under TSERS on or after April 1, 2024, but before October 1, 2024.
- (2) In order for a member's retirement under TSERS on or after April 1, 2024, but before October 1, 2024, to become effective in any month, the member must perform no work for an employer, including part-time, temporary, substitute, or contractor work, at any time between the expiration of subsection (a) of this section and the end of the six months immediately following the effective date of retirement, provided the expiration of the six-month period of separation did not occur while subsection (a) of this section was in effect.

SECTION 12.1.(c) For individuals who retired under TSERS on or after April 1, 2024, but before October 1, 2024, any time worked between September 25, 2024, and the time subsection (a) of this section expires shall not be considered work for the purposes of the six-month separation required under G.S. 135-1(20) or for the purposes of G.S. 135-3(d), provided the position held by the individual is needed due to the state of emergency related to Hurricane Helene or associated Hurricane Helene recovery efforts, as certified to the Retirement Systems Division of the Department of State Treasurer by the employing agency.

SECTION 12.1.(d) For individuals who retired prior to October 1, 2024, any earnings received between September 25, 2024, and the time that subsection (a) of this section expires shall not be treated as earned by a TSERS beneficiary under the provisions of G.S. 135-3(a)(8)c., provided those earnings are related to a position needed due to the state of emergency related to Hurricane Helene or associated Hurricane Helene recovery efforts, as certified to the Retirement Systems Division of the Department of State Treasurer by the employing agency.

SECTION 12.1.(e) For individuals who retired prior to October 1, 2024, any earnings received between September 25, 2024, and the time that subsection (a) of this section expires shall not be treated as earned by a beneficiary of the Local Governmental Employees Retirement System (LGERS) under the provisions of G.S. 128-24(5)c., provided those earnings are related to a position needed due to the state of emergency related to Hurricane Helene or associated Hurricane Helene recovery efforts, as certified to the Retirement Systems Division of the Department of State Treasurer by the employing unit.

SECTION 12.1.(f) Any benefits received by or paid to a law enforcement officer, retired law enforcement officer, sheriff, or retired sheriff under Article 12D or Article 12H of Chapter 143 of the General Statutes shall not be impacted by any work performed between September 25, 2024, and the time that subsection (a) of this section expires, provided that work performed is needed due to the state of emergency related to Hurricane Helene or associated Hurricane Helene recovery efforts, as documented by the employing unit or agency.

SECTION 12.1.(g) Subsection (a) of this section expires when the statewide declaration of emergency issued by the Governor in Executive Order No. 315, concurred to by the Council of State and as extended pursuant to this act and any other enactment of a general law, expires.

RELIEF FROM TEMPORARY EMPLOYMENT RESTRICTIONS

SECTION 12.2. Effective October 1, 2024, notwithstanding G.S. 126-6.3(a1), temporary employees, as defined by G.S. 126-6.3(c)(7), who are working to support disaster recovery response efforts are exempt from the mandatory separation requirement for the duration of the state of emergency related to Hurricane Helene or associated Hurricane Helene recovery efforts, as certified to the Office of State Human Resources by the employing agency. The provisions of G.S. 126-6.3(a4) contrary to this section will not apply and these employees may comply with the mandatory separation requirement within six months after the cessation of the state of emergency.

PART XIII. TAX

INTEREST WAIVER FOR CERTAIN TAXES AND EXTENSION TO FILE PARTNERSHIP AND S CORPORATION ELECTION

SECTION 13.1.(a) Interest Waiver for Certain State Taxes. – Notwithstanding G.S. 105-241.21(b), the Secretary of Revenue shall waive the accrual of interest from September 25, 2024, through May 1, 2025, on an underpayment of tax imposed on a franchise, corporate income, or individual income tax return, including a partnership and estate and trust tax return, due on September 25, 2024, through May 1, 2025, for a taxpayer that resides or is located in a county identified in Section 4.1(b) of this act. The relief from accrual of interest includes interest imposed pursuant to G.S. 105-163.15 and G.S. 105-163.41 for underpayment of estimated income tax.

SECTION 13.1.(b) Sales and Use Tax Interest Waiver. – Notwithstanding G.S. 105-241.21(b), the Secretary shall waive the accrual of interest as described in this subsection for an underpayment of State, local, or transit sales and use taxes by a taxpayer whose principal place of business is located in a county described in Section 4.1(b) of this act:

- (1) For an underpayment of tax due on a quarterly return for the third calendar quarter of 2024, the amount of interest accrued from October 31, 2024, through November 30, 2024, so long as the payment is made on or before November 30, 2024.
- (2) For an underpayment of tax due on a monthly return for September 2024, the amount of interest accrued from October 20, 2024, through November 20, 2024, so long as the payment is made on or before November 20, 2024.
- (3) For an underpayment of tax due on a monthly return for October 2024, the amount of interest accrued from November 20, 2024, through December 20, 2024, so long as the payment is made on or before December 20, 2024.

SECTION 13.1.(c) Withholding Taxes Interest Waiver. – Notwithstanding G.S. 105-241.21(b) and excluding taxpayers under G.S. 105-163.6(d), the Secretary of Revenue shall waive the accrual of interest as described in this subsection for an underpayment of withheld taxes by a taxpayer located in a county described in Section 4.1(b) of this act:

- (1) For an underpayment of tax due on a quarterly return for the third calendar quarter of 2024, the amount of interest accrued from October 31, 2024, through November 30, 2024, so long as the payment is made on or before November 30, 2024.
- (2) For an underpayment of tax due on a monthly return for September 2024, the amount of interest accrued from October 15, 2024, through November 15, 2024, so long as the payment is made on or before November 15, 2024.
- (3) For an underpayment of tax due on a monthly return for October 2024, the amount of interest accrued from November 15, 2024, through December 15, 2024, so long as the payment is made on or before December 15, 2024.

SECTION 13.1.(d) Taxed Partnership and S Corporation Election. – The election under G.S. 105-154.1 for partnerships or G.S. 105-131.1A for S Corporations for tax year 2023 will be considered timely on an annual return due after September 25, 2024, and before May 1, 2025, if the election is made on a return filed on or before May 1, 2025.

PART XIV. JUSTICE AND PUBLIC SAFETY

IMPLEMENT TEMPORARY EXTENSION ON WHEN POST-RELEASE SUPERVISION AND PAROLE PRELIMINARY VIOLATION HEARINGS MUST OCCUR

SECTION 14.1.(a) Notwithstanding any provision of law to the contrary, preliminary hearings related to violations of post-release supervision:

- (1) May, in addition to options under current law, be held where the supervisee is presently housed.
- (2) Shall be held within 21 working days of the arrest of a supervisee.

SECTION 14.1.(b) Notwithstanding any provision of law to the contrary, preliminary hearings related to violations of parole:

- (1) May, in addition to options under current law, be held where the supervisee is presently housed.
- (2) Shall be held within 21 working days of the arrest of a supervisee.

SECTION 14.1.(c) This section applies only to the counties identified in Section 4.1(b) of this act.

SECTION 14.1.(d) This section is effective when it becomes law, applies to preliminary hearings related to violations of post-release supervision or parole occurring on or after that date, and shall expire after 21 days have passed following the expiration or rescission of the statewide declaration of emergency issued by the Governor in Executive Order No. 315,

concurred to by the Council of State and as extended pursuant to this act and any other enactment of a general law.

PART XV. HEALTH AND HUMAN SERVICES

WAIVE CERTAIN MANDATORY STANDARDS FOR CHILD CARE LICENSURE

SECTION 15.1.(a) Notwithstanding G.S. 110-91 or any other law or rule to the contrary, the Department of Health and Human Services may temporarily waive or modify certain mandatory standards for a license for child care facilities in an area impacted by Hurricane Helene.

SECTION 15.1.(b) The temporary authority granted by subsection (a) of this section applies only to the counties identified in Section 4.1(b) of this act.

SECTION 15.1.(c) This section is effective when it becomes law and expires when the statewide declaration of emergency issued by the Governor in Executive Order No. 315, concurred to by the Council of State and as extended pursuant to this act and any other enactment of a general law, expires.

TEMPORARY AUTHORIZATION TO INCREASE/RELOCATE CERTAIN HOME HEMODIALYSIS AND IN-CENTER DIALYSIS STATIONS

SECTION 15.2.(a) Notwithstanding G.S. 131E-176(5) or any other law to the contrary, the Department of Health and Human Services, Division of Health Service Regulation, may do one or more of the following in an area impacted by Hurricane Helene to protect the health, safety, and welfare of home hemodialysis and in-center hemodialysis patients:

- (1) Allow a temporary increase in the number of home hemodialysis training stations in an existing kidney disease treatment center, including a freestanding dialysis unit.
- (2) Allow a temporary increase in the number of dialysis stations in an existing kidney disease treatment center, including a freestanding dialysis unit.
- (3) Allow the temporary relocation of dialysis stations in an existing kidney disease treatment center, including a freestanding dialysis unit, to a separate physical space or setting.

SECTION 15.2.(b) The temporary authority granted by subsection (a) of this section applies only to the counties identified in Section 4.1(b) of this act.

SECTION 15.2.(c) This section is effective when it becomes law and expires when the statewide declaration of emergency issued by the Governor in Executive Order No. 315, concurred to by the Council of State and as extended pursuant to this act and any other enactment of a general law, expires.

TEMPORARY AUTHORIZATION TO EXTEND PROVISIONAL LICENSES FOR ADULT CARE HOMES AND FAMILY CARE HOMES

SECTION 15.3.(a) Notwithstanding G.S. 131D-2.7(a) or any other law to the contrary, the Department of Health and Human Services, Division of Health Service Regulation, may extend a provisional license issued to an adult care home or a family care home located in an area impacted by Hurricane Helene if the provisional license is due to expire within the six-month period commencing September 25, 2024, and ending March 25, 2025. The period of extension shall not exceed 60 days from the expiration date of the provisional license. As used in this section, the terms "adult care home" and "family care home" are as defined in G.S. 131D-2.1.

SECTION 15.3.(b) The temporary authority granted by subsection (a) of this section applies only to the counties identified in Section 4.1(b) of this act.

SECTION 15.3.(c) This section is effective when it becomes law and expires when the statewide declaration of emergency issued by the Governor in Executive Order No. 315, concurred to by the Council of State and as extended pursuant to this act and any other enactment of a general law, expires.

PART XVI. GENERAL GOVERNMENT

EXTEND GRACE PERIOD FOR CORPORATIONS, NONPROFITS, AND LLCs IN FEMA-DESIGNATED COUNTIES TO CORRECT GROUNDS FOR ADMINISTRATIVE DISSOLUTION

SECTION 16.1. Notwithstanding the provisions of G.S. 55-14-21(b), 55A-14-21(b), and 57D-6-06(b), any corporation, nonprofit, or LLC in a county designated by FEMA for individual assistance, including the Eastern Band of Cherokee Indians, shall have until 12:01 A.M. on March 1, 2025, to correct each ground for dissolution or demonstrate to the reasonable satisfaction of the Secretary of State that each ground determined by the Secretary of State does not exist.

CONSTRUCTION FEE MORATORIUM

SECTION 16.2.(a) Notwithstanding any other provision of law, for any single commercial or residential project, the Department of Insurance, counties, and cities shall not impose any fee associated with a permit, inspection, or certificate of occupancy required by law for construction, reconstruction, alteration, repair, movement to another site, removal, or demolition of a manufactured home, building, dwelling, or structure damaged as a direct result of Hurricane Helene.

SECTION 16.2.(b) The moratorium provided in subsection (a) of this section applies in North Carolina counties designated under a major disaster declaration by the President of the United States under the Stafford Act (P.L. 93-288) as a result of Hurricane Helene. A person is allowed a refund of any fee assessed and collected that is subject to the moratorium imposed by this section. The Department of Insurance, counties, and cities shall post a notice of the availability of a refund on their websites.

SECTION 16.2.(c) This section is effective when it becomes law and applies to applications for issuance of a permit dated on or after September 26, 2024. This section expires December 31, 2024.

PART XVII. MISCELLANEOUS

LEGISLATIVE REVIEW OF FEDERAL FUNDING AND REMAINING UNMET NEEDS

SECTION 17.1. It is the intent of the General Assembly to review the funds appropriated by Congress for disaster relief and to consider actions needed to address any remaining unmet needs. It is also the intent of the General Assembly to review the adequacy of the measures funded by this act at that time.

INVOLVEMENT OF HISTORICALLY UNDERUTILIZED BUSINESSES

SECTION 17.2. It is the intent of the General Assembly that, during this time of rebuilding and relief efforts, each State agency should strive to acquire goods and services from historically underutilized business vendors, whether directly as principal contractors or indirectly as subcontractors or otherwise.

EACH APPROPRIATION AND ALLOCATION IS MAXIMUM AND CONDITIONAL

SECTION 17.3. The appropriations and allocations made in this act are for maximum amounts necessary to implement this act. Savings shall be effected where the total amounts appropriated or allocated are not required to implement this act.

AUTHORITY TO ESTABLISH TIME-LIMITED POSITIONS TO IMPLEMENT THIS ACT

SECTION 17.4. The Governor may establish part-time and full-time personnel positions to implement this act. Positions established under this section are time-limited and exempt from the State Human Resources Act.

PART XVIII. EFFECTIVE DATE

SECTION 18.1. Except as otherwise provided, this act is effective when it becomes law.

In the General Assembly read three times and ratified this the 9th day of October, 2024.

s/ Phil Berger
President Pro Tempore of the Senate

s/ Tim Moore
Speaker of the House of Representatives

s/ Roy Cooper
Governor

Approved 8:27 a.m. this 10th day of October, 2024