GENERAL ASSEMBLY OF NORTH CAROLINA  
SESSION 2021  

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HOUSE BILL 279  
PROPOSED COMMITTEE SUBSTITUTE H279-PCS30260-SVxfr-12  

Short Title: COVID-19 Related Tax Chngs/UI Tech Correct. (Public)  

Sponsors:  

Referred to:  

March 15, 2021  

A BILL TO BE ENTITLED  

AN ACT TO EXEMPT COVID-19 RELIEF PAYMENTS FROM THE INCOME  
DETERMINATION FOR PROPERTY TAX EXEMPTIONS BASED ON INCOME, TO  
PROVIDE FOR THE NONACCRUAL OF INTEREST AND TO EXTEND THE  
DEADLINE TO REQUEST A REFUND DUE TO THE EXTENSION OF THE  
INDIVIDUAL INCOME TAX PAYMENT AND FILING DEADLINE, AND TO MAKE A  
TECHNICAL CORRECTION TO THE EMPLOYMENT SECURITY LAW.  

The General Assembly of North Carolina enacts:  

PART I. COVID-19 RELATED TAX CHANGES  
SECTION 1.1. For purposes of determining a person's eligibility under the elderly  
or disabled property tax homestead exclusion, G.S. 105-277.1, and the property tax homestead  
circuit breaker, G.S. 105-277.1B, Extra Credit Grants and COVID-19 Recovery Rebates are not  
considered income. For purposes of this section, COVID-19 Recovery Rebates are the following:  
(1) Payments received under section 6428 of the Internal Revenue Code.  
(2) Payments received under section 6428A of the Internal Revenue Code.  
(3) Any similar relief payments to those listed in subdivisions (1) and (2) of this  
section received by an individual from the federal government due to the  
COVID-19 pandemic.  

SECTION 1.2.(a) Nonaccrual of Interest. – As a result of the automatic extension  
of the federal tax filing due date for individuals for the 2020 calendar year, the Secretary of  
Revenue has automatically extended the State tax filing due date for individuals for the 2020 tax  
year from April 15, 2021, to May 17, 2021. The Secretary will waive the penalty for failure to  
file an individual income tax return, including a partnership and estate and trust tax return, or pay  
individual income tax due if the return is filed and the tax due is paid by May 17, 2021.  
Notwithstanding G.S. 105-241.21(b), interest shall not accrue from April 15, 2021, through May  
17, 2021, on an underpayment of tax imposed on an individual income tax return due April 15,  
2021.  

SECTION 1.2.(b) Refund Request. – For individual income tax, the statute of  
limitations for obtaining a refund is extended to May 17, 2021, for refund claims for which the  
statute of limitations to seek a refund expires on or after April 15, 2021, and before May 17,  
2021.  

PART II. UI TECHNICAL CHANGE  
SECTION 2.1. The introductory language of Section 3 of S.L. 2021-5 reads as  
rewritten:
"SECTION 3. G.S. 96-14(b) G.S. 96-14.2(b) reads as rewritten:"

PART III. EFFECTIVE DATE

SECTION 3.1. Except as otherwise provided, this act is effective when it becomes law.