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
1 2	A BILL TO BE ENTITLED AN ACT TO EXEMPT COVID-19 RELIEF PAYMENTS FROM THE INCOME
23	DETERMINATION FOR PROPERTY TAX EXEMPTIONS BASED ON INCOME, TO
4	PROVIDE FOR THE NONACCRUAL OF INTEREST AND TO EXTEND THE
5	DEADLINE TO REQUEST A REFUND DUE TO THE EXTENSION OF THE
6	INDIVIDUAL INCOME TAX PAYMENT AND FILING DEADLINE, AND TO MAKE A
7	TECHNICAL CORRECTION TO THE EMPLOYMENT SECURITY LAW.
8	The General Assembly of North Carolina enacts:
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10	PART I. COVID-19 RELATED TAX CHANGES
11	SECTION 1.1. For purposes of determining a person's eligibility under the elderly
12	or disabled property tax homestead exclusion, G.S. 105-277.1, and the property tax homestead
13	circuit breaker, G.S. 105-277.1B, Extra Credit Grants and COVID-19 Recovery Rebates are not
14 15	 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.
15	 (1) Fayments received under section 6428 of the Internal Revenue Code. (2) Payments received under section 6428A of the Internal Revenue Code.
17	 (2) Any similar relief payments to those listed in subdivisions (1) and (2) of this
18	section received by an individual from the federal government due to the
19	COVID-19 pandemic.
20	SECTION 1.2.(a) Nonaccrual of Interest. – As a result of the automatic extension
21	of the federal tax filing due date for individuals for the 2020 calendar year, the Secretary of
22	Revenue has automatically extended the State tax filing due date for individuals for the 2020 tax
23	year from April 15, 2021, to May 17, 2021. The Secretary will waive the penalty for failure to
24	file an individual income tax return, including a partnership and estate and trust tax return, or pay
25	individual income tax due if the return is filed and the tax due is paid by May 17, 2021.
26	Notwithstanding G.S. 105-241.21(b), interest shall not accrue from April 15, 2021, through May
27	17, 2021, on an underpayment of tax imposed on an individual income tax return due April 15, 2021
28	2021. SECTION 1.2 (b) Defund Dequest For individual income for the statute of
29 30	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
31	statute of limitations to seek a refund expires on or after April 15, 2021, and before May 17,
32	2021.
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34	PART II. UI TECHNICAL CHANGE
35	SECTION 2.1. The introductory language of Section 3 of S.L. 2021-5 reads as
36	rewritten:



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General Assembly Of North Carolina

"SECTION 3. G.S. 96-14(b) G.S. 96-14.2(b) reads as rewritten:"

- **3 PART III. EFFECTIVE DATE**
- 4 **SECTION 3.1.** Except as otherwise provided, this act is effective when it becomes 5 law.