



SENATE BILL 595: Various Revenue Laws Changes.

2025-2026 General Assembly

Committee:	House Finance. If favorable, re-refer to Rules, Calendar, and Operations of the House	Date:	June 24, 2025
Introduced by:	Sens. McInnis, Craven	Prepared by:	Trina Griffin, Greg Roney, and Nicholas Giddings
Analysis of:	PCS to Second Edition S595-CSSVxf-27		Staff Attorneys

OVERVIEW: *The Proposed Committee Substitute for Senate Bill 595 would do the following:*

- *Make various technical, clarifying, and administrative changes to the revenue laws as recommended by the Department of Revenue.*
- *Create a timber loss casualty deduction for State personal income tax purposes as the result of losses due to Hurricane Helene.*
- *Waives interest through September 25, 2025, for taxpayers located in the counties impacted by Hurricane Helene, as designated in the presidential disaster declaration, for individual income, corporate income, franchise, partnership, and estate and trust tax payments and returns. The extension also applies to withholdings for the third quarter of 2024 through the second quarter of 2025 and estimated payments.*
- *Conform to the federal system for auditing partnerships by assessing tax at the partnership level for federal changes and by authorizing refunds for federal changes.*
- *Establish a tax credit for a taxpayer that makes at least \$10 million dollars in qualified rehabilitation expenditures to an eligible corporate campus.*
- *Provide tax parity for short-term car rentals by expanding alternate highway use tax to include peer-to-peer rentals.*
- *Shift from the Department of Revenue to the ALE Division certain enforcement responsibilities related to the vapor product directory, including the unannounced compliance checks and product seizure and destruction.*
- *Enhance tax foreclosure and special assessment collection efforts with reference to federal liens.*
- *Update the Credit Union statutes (1) to expand the powers of the Administrator of Credit Unions, (2) to expand the powers of credit unions to offer additional financial services, (3) to expand the field of membership, and (4) to expand investment authorities.*

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CURRENT LAW, BILL ANALYSIS, & EFFECTIVE DATES:

Section	Explanation	Effective Date
PART I. PERSONAL INCOME TAX CHANGES		
1.1	Clarifies that the basis limitations in G.S. 105-131.4 for a shareholder's S Corporation stock and the associated State gain or loss are included as an adjustment to federal adjusted gross income on the shareholder's State income tax return.	Taxable years beginning on or after January 1, 2025.
1.2(a)	Clarifies that the State net operating loss (NOL) is only available to individuals, estates, and trusts and that taxed pass-through entities do not qualify. Taxed pass-through entities were not available when the State NOL was enacted.	When law and applies retroactively to taxable years beginning on or after January 1, 2022.
1.2(b)	Allows a taxpayer's federal excess business loss (EBL) to generate a State net operating loss (NOL) carryforward to mirror the federal treatment of EBLs. Under current law, a taxpayer's federal EBL is included in AGI and allowed as a NOL carryforward for federal purposes. However, if the EBL does not offset other State income, it will not create a State NOL carryforward.	Taxable years beginning on or after January 1, 2025.
1.3	Eliminates the income tax on the undistributed income of estates and trusts where the income is not sourced to the State. Income of estates and trusts that is distributed to a resident beneficiary remains taxable because the income is part of federal adjusted gross income (AGI). Under current G.S. 105-160.2, the State imposes an income tax on the undistributed income of estates and trusts if the income is sourced from the State (e.g., business in this State) or the income is for the benefit of a resident beneficiary of the estate or trust. The US Supreme Court in <u>NC Dept of Revenue v. Kaestner (2019)</u> held that the State could not tax the undistributed income of a trust where the resident beneficiary may never receive the income. However, the US Supreme Court did not invalidate G.S. 105-160 but rather limited its application. The <u>Kaestner</u> decision has left the State effectively unable to tax undistributed income where the beneficiary does not receive the income or have a right to the income. This section eliminates income taxation of the undistributed income of estates and trusts based on the presence of a beneficiary in the State.	Taxable years beginning on or after January 1, 2025.
1.4	Sets the due dates for semiweekly withholding returns and payments to match the federal due dates. Under current law, semiweekly taxpayers are treated differently from quarterly and monthly taxpayers for the purpose of assessing penalties and interest.	When law.

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1.5	Corrects internal cross-references in the conservation tax credit.	When law.
1.6	Creates a personal income tax deduction for timber casualty loss that occurred between September 24, 2024, and October 31, 2024, as the result of Hurricane Helene in a county that qualified for assistance under FEMA 4827 DR federal major disaster declaration as of September 28, 2024.¹ The amount of the deduction would be the difference in fair market value of the timberland before and after the loss less amounts received related to the loss, such as insurance payments, disaster payments, grants or other relief funding. The deduction may only be taken for the 2023 or 2024 tax year. For federal purposes, a timber casualty loss is based on the record-keeping unit used to track timber basis for depletion purposes. This unit is referred to as the "Single Identifiable Property" or SIP. The amount of the deduction is the lesser of the following, reduced by any compensation received from insurance or other sources: • The adjusted basis of the SIP before the casualty, or • The decrease in FMV of the SIP due to the casualty If the adjusted basis is zero, a taxpayer is not able to deduct any casualty loss even if the timber losses are significant.	When law and applicable to the 2023 and 2024 tax years only.
1.7	Extends the waiver of interest afforded to taxpayers located in the counties affected by Hurricane Helene previously provided in S.L. 2024-51 through September 25, 2025, to align with the federal extension announced on April 17, 2025, for individual income tax, corporate tax, franchise tax, and estate and trust tax. The extension also applies to withholdings for the third quarter of calendar year 2024 through the second quarter of calendar year 2025. The relief is in the form of a mandatory waiver by the Secretary of Revenue of the accrual of interest that applies to late filings and payments. Under current law, the Department of Revenue is statutorily required to waive the <u>penalty</u> for late filing and payment of taxes for any period in which the time for filing a federal return or report or for paying a federal tax is extended because of a presidentially declared disaster. The Department does not, however, have statutory authority to waive the accrual of <u>interest</u>.	When law.
PART II. CONFORM TO FEDERAL SYSTEM FOR AUDITING PARTNERSHIPS		
2	Conforms to the federal system for centralized large partnership audits and provides an election for a partnership to pay tax at the partnership level. As discussed below, the State does not currently conform to the federal partnership audit system, meaning any additional tax owed will not be collected by the State and any refund due will not be paid by the State. The Bipartisan Budget Act of 2015, Public Law 114-74 (BBA), established new centralized large partnership audit procedures. Prior to the BBA, the Tax Equity and Fiscal Responsibility Act of 1982, Public Law 97-248	Taxable years beginning on or after January 1, 2025, and applies to federal partnership

¹ Those counties are: 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 Counties and the Eastern Band of Cherokee Indians in the State of North Carolina.

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	(TEFRA), set federal partnership audit procedures. In response to the BBA, the Multistate Tax Commission (MTC) issued a model statute for states that wanted to conform to the BBA. To date, North Carolina has not enacted statutes in response to the BBA, and, therefore, BBA audits are not recognized in this State. Unless a partnership has 100 or fewer partners and opts out, the BBA applies at the partnership level to increase or decrease tax. For example, a partnership could pay tax in the current year for an error in an earlier year even though the partners have changed over time. The BBA also places refund requests under the centralized system. The MTC model statute continues this state-level practice of transferring the partnership items to the partners and having the partners pay the tax but offers an election for a partnership subject to a BBA audit to pay state tax at the partnership level. While the BBA generally handles audits and refund requests at the partnership level, the MTC model follows practices in most states requiring the partnership changes be transferred to the partners. The MTC does allow an election for BBA audits to be taxed at the partnership level. This section generally follows the MTC model, transferring partnership items to partners, and offering an election to pay tax at the partnership level for a BBA audit.	adjustments that become final on or after that date.
PART III. SALES TAX CHANGES		
3.1	Provides a 60-day grace period to remote sellers with regard to registering with the Department upon exceeding the economic nexus threshold, which occurs when a remote retailer makes gross sales sourced to this State in excess of \$100,000. Under current law, a remote seller would have to comply with the registration requirement on the next sale occurring after it exceeds the threshold. This requires retailers to constantly monitor their remote sales and immediately register.	When law and applies to retailers that exceed the threshold on or after that date.
3.2	Updates the reference to the Streamlined Sales Tax Agreement, of which North Carolina is a full member.	When law.
3.3(a) and (b)	Subsection (a) corrects a definitional reference for purposes of the transportation commerce tax. Subsection (b) eliminates the requirement that the Secretary transfer the proceeds of the tax on a quarterly basis. This change will allow the Department to directly deposit receipts into the Highway fund, which is more efficient.	July 1, 2025
PART IV. EXCISE TAX CHANGES		
4.1	Deletes an unnecessary reference with respect to sellers of vapor products. The terms "delivery seller" and "remote seller" are used to describe online sellers of certain products subject to excise tax. The term "delivery seller" refers to online sellers of cigarettes, smokeless tobacco, or vapor products. These sales are governed by the PACT Act. The term "remote seller" refers	When law.

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	to online sellers of tobacco products <u>other than</u> cigarettes, smokeless tobacco, or vapor products because these online sellers are not subject to the PACT Act. Therefore, since online sellers of vapor products are termed "delivery sellers," the reference to a "remote seller" is incorrect and is being deleted.	
4.2	Deletes reference that requires nonresident spiritous liquor vendors to register with the Department of Revenue because they do not remit tax as they sell directly to ABC stores, who are required to be registered with the Department.	When law.
4.3	Clarifies the due date of tax for an intrastate motor carrier as being the last day of the month following the quarter in which the motor fuel or alternative fuel was used by the motor carrier.	July 1, 2025, and applies to taxes due on or after that date.
4.4	Creates a definition for "renewable diesel," which is a type of diesel fuel subject to motor fuels tax. This section does not change the taxation of renewable diesel, which is already subject to tax, but adding a definition would provide clarity to the extent it has become more prevalent as a motor fuel product. The definition is consistent with the definition used by the Federation of Tax Administrators, other states, and the industry.	When law.
4.5	Allows a supplier who owns tax-paid motor fuel and enters it into the terminal transfer system at a location other than an IRS-approved terminal to take a credit of the tax paid on the fuel, thereby reverting the fuel to non-tax-paid status while in the terminal transfer system. Generally, all fuel in the terminal transfer system is non-tax-paid and taxed at the terminal rack upon sale or export. This provision would align the tax status of fuel in the terminal transfer system as non-tax-paid so that tax-paid fuel and non-tax-paid fuel are not intermixed. The section would also require a supplier who owns tax-paid fuel and enters it into the terminal transfer system at a location other than an IRS-approved terminal to file a bond or an irrevocable letter of credit with the Secretary in the amount of \$2,000,000.	July 1, 2025
4.6	Authorizes the Secretary to cancel a motor fuel exporter license if the Secretary determines the exporter has ceased operating in this State for one year. Licensees are required to notify the Secretary when they discontinue engaging in business in this State, but DOR has found that exporters are not reporting business closures. However, DOR does not have authority to cancel inactive licenses, which has resulted in the Master Bulletin of current licensees being inaccurate.	When law.
4.7	Corrects a cross-reference.	When law.
4.8	Provides the Secretary with explicit authority to audit records and examine equipment of alternative fuel licensees. The Department already has this authority with respect to motor carriers and traditional motor fuels licensees.	When law.

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4.9	Excludes motor fuel licensees from the Administrative Procedures Act.	When law.
4.10	Clarifies that "gross wagering revenue" includes the cash value of any bonuses or promotional credits when returned to an interactive sports wagering operator ("operator") in the form of a deposit or sports wager. This is consistent with how the Department has advised taxpayers and is consistent with how promotional credits are treated for federal excise tax purposes. Currently, operators pay an 18% tax on all gross wagering revenue received by the operator. The term "gross wagering revenue" is defined as the total amounts received by an operator from sports wagers minus any winnings paid, before any deductions for expenses, fees, or taxes. Therefore, sports wagers funded by bonuses or promotional credits are considered gross wagering revenue; however, the Department requested this change to clarify that these amounts are "received" by the taxpayer for purposes of the definition.	When law.
4.11	Clarifies that the tax rate applicable to snuff is not applicable to other smokeless tobacco products. This clarification is needed because the definitions of "snuff" and "smokeless tobacco" overlap.	July 1, 2025.
PART V. ADMINISTRATIVE CHANGES		
5.1	Updates the Code reference to January 1, 2025. There have been no federal tax law changes of noteworthy State fiscal impact, so updating the date keeps North Carolina on par with other federal Code changes but none that would require policy consideration. This section also corrects a cross-reference to the Primary Forest Product Assessment Act.	When law.
5.2	Deletes unnecessary language that authorizes the Secretary to waive penalties for making a payment of tax in the wrong from because the Secretary already has broader authority to waive any penalties under G.S. 105-237. Increases from \$500 to \$2,000 the penalty for filing a frivolous return.	When law.
5.3	Clarifies the relief offered in the event of a presidentially declared disaster. The Secretary may not assess penalties for any period for which the time for filing a federal return or paying a federal tax is disregarded by the Internal Revenue Service. The statute currently refers to an extension of time by the IRS, but the proper terminology used in the Code is that a period of time is "disregarded."	When law.
5.4	Requires, upon request of the Secretary, interactive sports wagering operators and the North Carolina State Lottery Commission to provide certain tax-related information to the Secretary to aid the Department in determining a player's compliance with the tax laws. The Secretary may request information on registered players of interactive sports wagering operators and players that have set up an account to play lottery games	When law.

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	with the North Carolina State Lottery. The Secretary may request such information no more than once per month.	
PART VI. PROPERTY TAX CHANGES		
6.1	Clarifies that the property tax exemption for burial property applies only to burial property set apart for human burial purposes.	When law.
6.2	Authorizes a taxing unit to provide refunds for certain property taxes paid over the last 10 years if the governing body of that taxing unit adopts a resolution stating that the tax was an improperly collected fire tax and indicates the tax years involved and the properties or area where the improper tax was levied. A qualifying taxpayer that paid such a tax would be required to request a refund via written statement to the governing body of the taxing unit.	When law and expires July 1, 2026.
6.3	Clarifies that a taxing unit may not impose property tax on the same property more than once per tax year. The provision would not impede a taxing unit's authority to correct a tax listing, if needed.	When law.
PART VII. PROVIDE TAX PARITY FOR SHORT-TERM CAR RENTALS TO INCLUDE PEER-PEER RENTALS		
7.1, 7.2, 7.3	Subjects short-term motor vehicle rentals through a peer-to-peer vehicle sharing provider to the 8% alternate highway use tax and to the applicable local taxes.² Peer-to-peer vehicle sharing is an alternative business model to traditional car rental companies. Under this model, a business entity operates an online platform that facilitates the short-term use of motor vehicles between registered vehicle owners and users. Owners register and list their vehicles on the entity's website for use by others for a fee. Peer-to-peer vehicle rentals are not currently subject to tax whereas short-term rentals by traditional car rental companies are subject to an 8% gross receipts tax, plus applicable local taxes ranging from 1.5% to 8%. Airport operators charge rental car companies a fee that is a percentage of their airport-related gross revenues, which is usually about 10% for on-property locations. Airport operators may charge peer-to-peer vehicle sharing providers a "reasonable fee" for use of the airport's facility. A person who purchases a vehicle must pay a 3% highway use tax. When a traditional car rental company purchases vehicles for its fleet, it has an option to pay either the 3% highway use tax or, if the vehicles will be used only for lease or rental, to collect an 8% tax on the gross receipts derived from the leases or rentals. This election is referred to as the "alternate highway use tax." The highway use tax and the alternate highway use tax are triggered when a person applies for a certificate of title upon the purchase of a car. Since peer-to-peer vehicle sharing providers do not own the cars listed on their website, neither tax is triggered.	October 1, 2025, and applies to gross receipts derived from rentals or leases billed on or after that date.

² 93 counties levy a 1.5% local gross receipts tax on short-term vehicle rentals, 144 municipalities levy a 1.5% local gross receipts tax on short-term vehicle rentals, and 2 regional public transportation authorities, spanning 13 counties, levy a 5% gross receipts tax on short-term vehicle rentals.

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PART VIII. CORPORATE AND FRANCHISE TAX CHANGES		
8.1	Conforms reference from "tax bases" to "tax base" for purposes of calculating franchise tax to align with the elimination of the other two tax bases in 2021. Effective for tax years beginning on or after January 1, 2023, only the net worth base is used to calculate franchise tax due.	When law.
8.2(a) and (b)	Subsection (a) clarifies and reorganizes the provision setting out the franchise tax rate, along with the applicable minimums and maximums, for C Corporations and S Corporations. Subsection (b) creates a cross-reference to the applicable tax rate for holding companies. As written, holding companies would be subject to the rate for C Corporations regardless of whether they made an S Corporation election. G.S. 105-122(d2) sets out the rate for both C Corporations and S Corporations.	When law.
8.3	Corrects an error in the statute setting out the taxation of an S Corporation. The phrase being stricken could imply that a resident shareholder's income from a Taxed S Corporation is not taken into account when completing the shareholder's individual income tax return, which is not correct. Regardless of whether a shareholder's income is taxed at the entity level, the income is taken into account by the shareholder when completing their individual income tax return. Under G.S. 105-153.5(c3), the shareholder may be entitled to adjustment deductions for income that was taxed at the entity level.	When law.
8.4	Allows a corporation to make an adjustment to its net worth for purposes of calculating its franchise tax liability by deducting any investment it has, whether direct or indirect, in an insurance company that is subject to tax under Article 8B of Chapter 105. That Article imposes a gross premiums tax on insurance companies. This adjustment would only apply if the corporation owns, directly or indirectly, more than 80% of the outstanding voting stock, voting capital interests, or ownership interests in the insurance company.	Effective retroactively for taxable years beginning on or after January 1, 2019, and applicable to the calculation of franchise tax reported on the 2018 and later corporate income tax return.
8.5	Establishes a tax credit in the amount of 40% of qualified rehabilitation expenditures for a taxpayer who is allowed a credit under section 47 of the Code for making qualified rehabilitation expenditures of at least \$10 million dollars with respect to an eligible corporate campus. An "eligible corporate campus" must meet all of the following conditions: • Is a certified historic structure or a State certified historic structure.	For taxable years beginning on or after January 1, 2026.

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	• At one time served as a corporate headquarters. • Is located on a parcel or commonly-owned parcels comprising a minimum of 20 acres of land. • Is subject to a preservation agreement as defined in G.S. 121-35. • Has been listed on the National Register of Historic Places and certified as a local landmark by a county or municipality. • Has been at least eighty percent (80%) vacant for a period of at least two years immediately preceding the date the eligibility certification is issued.	
PART IX. ADMINISTRATIVE CHANGES TO THE VAPOR PRODUCTS REGISTRY		
9	Shifts responsibility from the Department of Revenue to the ALE Division for unannounced compliance checks and the seizure and destruction of products in violation of the vapor product directory. The Department of Revenue would continue to process certifications submitted by manufacturers for products eligible for retail sale and maintain the directory.	When law.
PART X. TAX FORECLOSURE CHANGES		
10(a)	Clarifies that, for purposes of federal law, a tax foreclosure sale under G.S. 105-374 shall be considered a judicial sale. The reason for the clarification has to do with the manner in which a local government must provide notice to the federal government of a pending foreclosure action. As worded, the federal government could make the argument that a tax foreclosure under G.S. 105-374, which is judicial in nature, must otherwise meet the service of process requirements for a non-judicial sale because of this exclusion. Article 29A of Chapter 1 of the General Statutes governs judicial sales of property in foreclosure. The term "judicial sale" is defined to specifically exclude, among others, a tax foreclosure sale. However, there are two types of tax foreclosure sales in North Carolina – judicial and non-judicial. Foreclosure sales under G.S. 105-374 are akin to judicial sales in that the action is filed in the General Court of Justice, all parties with an interest must be served, including the federal government when it has an interest in the property, and there is opportunity for all parties to protect their lien rights and assert defenses as in any other civil matter. This is different from North Carolina's other tax foreclosure procedure under G.S. 105-375, which is an <i>in rem</i> procedure against the property itself and not the parties that have an interest in it. This procedure does not require personal service, is summary in nature, and is therefore a non-judicial sale. There is a difference under federal law as to how a local government must put the federal government on notice of a pending foreclosure action depending on whether it is a judicial sale or non-judicial sale. By defining "judicial sale" to exclude <u>all</u> tax foreclosure sales, it creates confusion as to what type of service of process is appropriate for the tax foreclosures under G.S. 105-374, which are truly judicial sales.	When law.
10(b) and (c)	Gives local special assessments priority over federal tax liens. Current law states that assessments imposed by counties and by cities are subordinate	October 1, 2025.

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	to federal liens. As subordinate liens, special assessments will be paid from foreclosure sales proceeds after the payment of federal liens. Sometimes the proceeds are insufficient to reach the local government and are then extinguished and cannot be collected. Federal law ³ provides that local government special assessment liens may come ahead of federal liens if state law provides. The wording in G.S. 160A-233(c) and G.S. 153A-200(c) currently prevents local governments from benefitting from this higher priority.	
PART XI. CREDIT UNION UPDATE		
Part XI.	This Part reflects the contents of House Bill 187, 2025 Regular Session, and would do the following: • Expand the powers of the Administrator of Credit Unions by authorizing: ○ Additional civil penalties. ○ Removal of credit union officers. ○ Cease and desist orders. • Expand the powers of credit unions to offer additional financial services. • Expand the field of membership to: ○ Individuals and families in North Carolina that earn at or below the federal poverty threshold. ○ Persons residing in North Carolina census tracts where the population center is more than eight miles from a bank branch. • Expand investment authorities.	January 1, 2026.
11.1	Adds definitions for Administrator (Administrator of Credit Unions), Commission (Credit Union Commission), and Division (Credit Union Division) and makes technical and clarifying changes.	
11.2	• Allows the Administrator to assess a civil penalty not to exceed \$500.00 for violation of any section of Articles 14A to 15A of Chapter 54. • Allows the Administrator to increase the amount of the penalty for a late report from \$75.00 to a range of \$75.00 - \$750.00 per day. • Updates record keeping requirements. • Removes the requirement for the Administrator to establish rules and regulations relating to the selection of attorneys for credit union loan closings. • Requires administrative hearings to be conducted in accordance with Article 3A of Chapter 150B (Administrative Procedure Act), unless otherwise provided, and provide the procedure for an appeal. • Expands the Administrator's ability to remove officers, directors, committee members, or employees, make the removal immediate	

³ [26 USC 6323\(b\)\(6\)](#).

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	upon service of the notice of removal, and provide a procedure to appeal for those subject to removal. • Allows the Administrator to temporarily waive compliance or suspend compliance requirements during a natural disaster or national, regional, State, or local emergency. • Creates a new cease and desist authority, where the Administrator may issue and serve upon a credit union an order to cease and desist from one or more unsafe or unsound practices or violation if certain conditions are met. • Gives the Administrator authority to conduct an investigation, with background checks, of any employee, officer, director, or committee member when the Administrator has reason to believe the person is likely to affect the safety or soundness of the credit union, or when considering: ○ Applications for new charters. ○ Changes to those positions in credit unions in a troubled condition. ○ A managing agent or manager in a conserved credit union.	
11.3	• Expands lending to allow credit unions to lend to other credit unions, and cities as defined in G.S. 160A-1(2). • Expands financial services offered, such as safe deposit boxes, custodial services, correspondent services, and electronic transfer of funds. • Streamlines the procedure to expel any member and provide a right to appeal to the credit union's board. • Allows powers under Articles 14C to 14J of Chapter 54 to be exercised by credit unions, upon 45-day written notice to the Administrator, which provides parity with federal credit unions.	
11.4	• Expands the field of membership by authorizing credit unions organized in North Carolina to extend membership to: ○ Individuals and families, in North Carolina, that earn income at or below the federal poverty threshold in North Carolina. ○ Persons residing in census tracts in North Carolina where the center of population is more than eight miles from a bank branch.	

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11.5	• Expands allowed investments, including the following: ○ Change the aggregate amount allowed to be invested from 25% of reserve fund allocations to 12.5% of the credit union's net worth. ○ Small businesses involved in the development or exploitation of fintech products, in an aggregate amount not exceeding 1% of the credit union's net worth. ○ Common trust or mutual funds whose investment portfolios consist of securities otherwise permitted for credit unions. ○ Stock, securities, obligations, or other instruments approved by the Administrator. • Eliminates mandatory divestment if the status or form of a credit union's investment changes during the life of the investment. • Allows a credit union to make an otherwise impermissible investment to fund the credit union's employee benefit plan, subject to rules by the Administrator.	
11.6	• Removes the old appeals process language. • Inserts references to the new Hearings and Appeals section in G.S. 54-109.18A.	