North Carolina General Assembly unanimously passed and Governor Roy Cooper signed into law two important COVID-19 Relief Bills guiding $1.6 billion in relief measures. The swift bi-partisan action provides guidance on funding and policy changes related to public health and safety, education, small business, and continuity of government operations.

Full Text Links to Both Ratified Documents:
- Senate Bill 704
- House Bill 1043

Across both bills there are over 100 pages of provisions. Here is our recap of the highlights that impact local government funding and operations:

**House Bill 1043**

HB 1043, the spending package, allocates federal funding sent to the state from the federal Coronavirus Aid, Relief, and Economic Security (CARES) Act, P.L. 116-136. Funding includes $50M in PPE, $25M for testing and contact tracing and $125M in small business loans to be administered by the Golden Leaf Foundation.

**Highlights**

- SECTION 2.2. Establishes the Coronavirus Relief Fund
- SECTION 2.3: Establishes Local Government Coronavirus Relief Reserve (Local Reserve) in the General Fund with $150 million available for appropriation if local governments experience a revenue shortfall and the CARES Act, P.L. 116-136, is amended to allow the use of federal funds for that purpose. (Centralina will add this item to our federal action agenda)

**CARES Act Funding Distribution (SECTION 3.3)**

- $150M available for counties that were ineligible to receive direct funding from the CARES Act (8 of 9 Centralina Counties)
- Each county would receive base funding of $250,000, with remainder distributed on a per capita basis.
- Counties may allocate a portion of the funds to municipalities for a necessary expenditure and if consistent with federal CARES Act guidance on COVID-19 relief.
NCGA COVID-19 Relief Bills
A Quick Reference Guide for the Centralina Region

Senate Bill 704

Senate Bill 704 contains seventy pages of policy changes and provisions related to health, education and continuity of government. Highlights related to local governments and other items of note include:

- **Waived Interest Payments & Extended Filing Deadlines**: Section 1.1 extends the tax filing deadline to “July 15, 2020, and affirms that Secretary will not assess a penalty for failure to file a return or pay a tax due as long as the return is filed and the tax due is paid by July 15, 2020.”
- **Use of Masks**: Section 4.3 “clarifies that masks may be worn on certain public and private premises to ensure the physical health or safety of the wearer or others.”
- **Public Accessibility of Proposed Budgets**: Section 4.27 “provides that the budget officer of a unit of local government must file a copy of the unit’s proposed budget with the clerk to the unit’s governing board and that the clerk may post a copy of the proposed budget on the website of the unit of local government and must make the proposed budget available for public inspection.”
- **LGC Coordination**: Section 4.29 requires “local finance officers to submit statements of financial information concerning COVID-19 impacts on local finances to the Local Government Commission (LGC) by February 15, 2021.”
- **Remote Meetings**: Section 4.31 “adds a provision to the Emergency Management Act to specifically authorize official meetings of public bodies including closed sessions, public hearings, and quasi-judicial hearings to be conducted via remote, simultaneous communication during periods of declarations of emergency.”
- **Delayed 160D Implementation**: Section 4.33 “delays the effective date of the new consolidated land use planning statutes, Chapter 160D of the General Statutes, from January 1, 2021, to August 1, 2021.”
- **Extended Development Approvals**: Section 4.40 “provides that for any development approval that is current and valid at any point during the period beginning March 10, 2020, and ending April 28, 2020, the expiration date of the period of development approval and any associated vested rights is extended for five months.”
- **Delayed Motor Vehicle Property Tax Payments**: Section 4.7 delays motor vehicle property tax payments for a period of six months, which the League of Municipalities estimates to be a $200 million fiscal impact in deferred revenue to municipalities.