For Immediate Release



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From the Office of Sen. Joyce Waddell, NC Senate
Mecklenburg County

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Greetings:

In a ruling released Friday evening, NC Supreme Court justices wrote that the current maps were an illegal partisan gerrymander that is "unconstitutional beyond a reasonable doubt." The ruling reverses a Jan. 11 decision by a lower court that allowed the Republican-drawn congressional map stand. Under state law, lawmakers now have two weeks to come up with new maps.

The justices did not make mention of the North Carolina primary, meaning that for now, the primary remains on May 17.

Joyce Waddell

Tax Processing

Processing North Carolina tax forms will take a few weeks longer than normal this year. Right now, the NCDOR is only projecting about a month delay. It has been reported that the delay comes after

lawmakers approved the state budget late in November. The budget brought changes they have to make to forms and electronic systems.

If taxpayers file a federal and state tax return before mid-February, it will still be counted as filed on that date, even though the state return will take longer to process. In the meantime, NCDOR is testing the required changes to their software, but they do not have an exact date in February when they will start. The Department expects the first returns to show up starting in mid to late March.

Corporate Taxes

A provision in the \$25.9 billion state budget signed in November includes a steady decline in what was already one of the lowest corporate income tax rates in the nation — all the way to o percent. An expert on taxes from North Carolina State University says we are not talking nearly enough about what that means.

The budget drops the corporate income tax from the current rate of 2.5 percent to 2 percent in 2026, then by another point two years later. By 2030, it disappears entirely — making North Carolina one of the few states with no such tax.

Forbes magazine three years ago ranked North Carolina as the best state for business. The situation was attractive enough for tech giants Google and Apple to announce plans to bring campuses to North Carolina in the coming years — and for Boom Supersonic to pick North Carolina last week for a factory where it will build supersonic jets. It has been stated that businesses are going to want to now come to North Carolina even more so than they did before.

Although, I am biased, I believe North Carolina is one of the best areas to do business and live. I hope many other industries and businesses come to North Carolina to bring employment to our communities.

Teacher Personal Days

North Carolina public school teachers can now give any reason for taking a personal day without being charged the cost of hiring a substitute teacher to cover their classes. State lawmakers passed a budget in November that said teachers could stop being charged the substitute teacher fee as long as they give a reason for the personal day. The State Board of Education passed a policy amendment on

Thursday that will prevent school districts from determining a reason is unacceptable in order to charge the teacher for the sub. Any reason provided by the teacher will prevent the substitute deduction from being applied, the director of Educator Recruitment and Support at the state Department of Public Instruction, told the state board on Wednesday. He said most school districts did not want to be in the business of deciding what is acceptable.

Teachers receive up to two personal leave days each year. Requests for the days off have to be approved if they're made at least five days in advance. Even teachers with automatically approved requests still need to give some reason to not be charged. In the past, teachers have used personal days for things such as participating in the mass teacher protests held in downtown Raleigh. Before the budget was passed, North Carolina charged teachers \$50 if a substitute was needed on a personal day.

Prior legislation proposed, saying teachers who give a reason for a personal day should not be charged for hiring a sub. Failure to give a reason under the legislation would mean that teachers are now charged "the full cost of hiring the substitute," doubling the \$50 payroll deduction to more than \$100. The bill was included as part of the state budget. The budget did not define what reasons were acceptable. Under a draft policy that was scheduled to be voted on in January, the board would have left it up to each district to develop a local policy on acceptable reasons. The board was told that this provision was added under the presumption that lawmakers expected teachers to give good reasons for using a personal day.

A state board member questioned districts wading into determining whether a reason is acceptable. Based on the board concerns, the policy change was removed from the January meeting agenda.

Sometimes when laws are proposed and enacted, they have unexpected issues. The great thing is that NC DPI was able to remove the problematic issue created by the new law.

Flu vs. COVID

As we're in the midst of a surge in the COVID-19 pandemic, we're also in the middle of flu season. The two viruses are often compared to each other by people downplaying the severity of the pandemic. How do the flu and COVID-19 really compare? Since October, 2021 there are 7 deaths attributed to flu while COVID deaths number

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3,344. That's more than 450 times the number of lives lost to COVID in the same amount of time.

While flu symptoms may be similar to COVID – especially for those who are vaccinated and boosted and who contract omicron – the viruses are very different. Data shows COVID is having far more serious effects on people. While omicron is milder, the highly transmissible variant is still affecting many people, especially those who are susceptible to becoming incredibly sick if they catch it.

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