

**Summary of New Legislation and Q&A for Local Health Departments:
S.L. 2019-245 (S 199), Part I. Duty to Report Crimes against Juveniles**

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Summary

Part I of [S.L. 2019-245](#) enacts new G.S. 14-318.6, a criminal law that makes failing to report certain crimes against juveniles a misdemeanor.

A person age 18 or older who knows or should have known that a juvenile has been or is the victim of a violent offense, sexual offense, or misdemeanor child abuse must make an immediate report to local law enforcement. The terms violent offense, sexually violent offense, and misdemeanor child abuse are defined or explained in the statute. There are limited exceptions to the requirement to report for some individuals with statutory privileges. However, there is no exception for physicians, physician assistants, nurse practitioners, nurses, or those working under their direction.

The new law requires reports about offenses against juveniles. A juvenile is a person under age 18 who is not emancipated, married, or a member of the U.S. armed forces. The statute states that, for purposes of the reporting requirement, the age of the juvenile at the time of the offense governs.

The contents of the required report are specified in the law. A reporter must provide information about both the victim and the offender, to the extent it is known by the reporter. A report may be made orally or by telephone. The reporter must provide his or her name, address, and telephone number. The identity of the reporter may be revealed only as provided in a provision of the public records law that has to do with protecting the identity of 911 callers.

A person who makes a report in good faith is immune from any civil or criminal liability that might otherwise be incurred under state law. Similarly, a person who cooperates with a law enforcement investigation related to the report, or who testifies in judicial proceedings related to the report or ensuing investigation, is immune from civil or criminal liability under state law, provided the person acted in good faith.

Willfully or knowingly failing to report is a class 1 misdemeanor. Willingly or knowingly preventing another person from making a report is a class 1 misdemeanor.

The law imposes some additional duties on law enforcement officers who, in their investigation of a report under this new law, discover evidence of child abuse, neglect, or dependency that must be reported to the department of social services.

The new mandatory report requirement is effective December 1, 2019, and applies to offenses committed on or after that date.

Questions and Answers about the New Law

The following are preliminary answers to questions about what the new reporting requirement likely means for North Carolina local health departments. The answers represent the author's conclusions about the new law. There are some ambiguities in the legislation, which may lead to others reaching different conclusions. These Q&As may be updated to reflect different or additional views, or to incorporate information from practice experience.

Required Reporters & Exemptions

1. Who is required to make a report to law enforcement under the new law?

Any adult (person age 18 or older) who knows or reasonably should have known that a juvenile has been or is a victim of a reportable offense must make a report. G.S. 14-318.6(b).

2. Who is exempt from reporting?

A person with attorney-client privilege is not required to report. G.S. 14-318.6(h). In addition, the following individuals with statutory privileges are not required to report, if the privilege prevents the report:

- Licensed psychologists, licensed psychological associates, their employees and associates (G.S. 8-53.3);
- Social workers licensed or certified under G.S. Ch. 90B and engaged in the delivery of private social work services (G.S. 8-53.7);
- Clinical mental health counselors (called professional counselors until January 1, 2020¹) licensed under G.S. Ch. 90, Art. 24 (G.S. 8-53.8); and
- Employees and agents of rape crisis centers and domestic violence programs, as those terms are defined in the privilege statute (G.S. 8-53.12).

3. Are physicians and nurses required to report to law enforcement under the new law?

Yes. There is no exemption in the statute for individuals who fall under the physician-patient privilege (G.S. 8-53) or the nurse-patient privilege (G.S. 8-53.13). Individuals covered by these privileges include physicians, surgeons, physician assistants, nurse practitioners, nurses, and others providing care to patients under the direction and supervision of a physician or surgeon.

Although these health care providers are not exempt from the reporting requirement in the new statute, some of them may be subject to other laws, such as federal confidentiality laws, that prevent them from making a report.

Reportable Offenses

4. What types of criminal offenses must be reported under the new law?

The statute requires a report to law enforcement when a juvenile has been or is the victim of a violent offense, a sexual offense, or misdemeanor child abuse. G.S. 14-318.6(b).

¹ Other legislation, S.L. 2019-240 (S 537), Part II-A, makes this name change effective January 1, 2020.

5. Who is a “juvenile” for purposes of this law?

A “juvenile” is a person under age 18 who is not married, emancipated, or a member of the U.S. armed forces. G.S. 14-318.6(a)(1).

The new statute states that, for purposes of the reporting requirement, the age of the juvenile at the time of the abuse or offense governs.²

6. What is a violent offense?

A violent offense is defined as an offense that inflicts serious bodily injury or serious physical injury by other than accidental means. The term includes an attempt, solicitation, or conspiracy to commit a violent offense, or aiding and abetting a violent offense. G.S. 14-318.6(a)(5).

“Serious bodily injury” means bodily injury that:

- creates a substantial risk of death; or
- causes serious permanent disfigurement, coma, a permanent or protracted condition that causes extreme pain, or permanent or protracted loss or impairment of the function of any bodily member or organ; or
- results in prolonged hospitalization.

G.S. 14-318.6(a)(2) (incorporating by reference the definition in G.S. 14-318.4(d)).

“Serious physical injury” means physical injury that causes great pain and suffering, and the term is defined to include serious mental injury. G.S. 14-318.6(a)(3) (incorporating by reference the definition in G.S. 14-318.4(d)).

The definition of violent offense does not specify which criminal offenses must be reported. Rather, it focuses on the type of injury caused by the violent offense. Because the definitions come from other statutes, there is some existing case law interpreting the terms to include injuries such as burns causing permanent disfigurement, head trauma, fractures, and other specific injuries. However, there is unlikely to be a case for every type of injury that a health care provider may encounter. For purposes of the reporting requirement, health department staff should use their professional judgment to determine whether a non-accidental injury satisfies the statutory definitions.

7. What is a sexual offense?

The statute requires a report when a juvenile has been or is a victim of a “sexual offense,” but does not define that term. Instead, it defines the term “sexually violent offense” as an offense committed against a juvenile that is a sexually violent offense as defined in G.S. 14-208.6(5), including an attempt, solicitation, or conspiracy to commit a sexually violent offense, or aiding and abetting a sexually violent offense. G.S. 14-318.6(4).

² Professor Sara DePasquale has argued that this statement likely means that the reporting requirement extends to adults who have been victims of offenses while juveniles. See Sara DePasquale, [BIG NEWS: S.L. 2019-245 Creates a New Universal Mandated Reporting Law for Child Victims of Crimes and Changes the Definition of “Caretaker,”](#) Coates’ Canons Local Government Law Blog (Nov. 13, 2019).

Although there is a difference in the terms used in the reporting requirement (“sexual offense”) and the definitions section (“sexually violent offense”), it seems likely that the intent was to require reporting of the offenses specified in the definition of sexually violent offense. An alternative interpretation could be that the new law requires reports only of offenses that are called “sexual offense” in the North Carolina criminal statutes (G.S. 14-27.26 through 14-27.30), but this interpretation would exclude most of the offenses that the new law includes in its definition of sexually violent offense.

8. Assuming the law requires reports of “sexually violent offenses,” specifically which offenses must be reported?

The definition of sexually violent offense refers to 29 separate statutes (including one former statute) that define the crimes that must be reported. Each statute sets out the specific elements for a particular criminal offense. Many of the statutes are also subject to a body of case law interpreting them. This makes it quite challenging for individuals who are not criminal lawyers to understand what they are required to report.

The table in the appendix to this document provides a categorized summary of offenses that are included in the definition of “sexually violent offense.” The table is intended for the sole purpose of making the list of reportable offenses more understandable for mandatory reporters who are not criminal lawyers. Please note that the categories provided in the table are not in the statute, but were created by the author. Further, the brief summaries of the offenses in each category are also the author’s and do not include all elements of the crime that must be reported, but focus instead on matters that may be particularly relevant to non-lawyer reporters, such as the age differences between perpetrators and victims that are sometimes required for an offense to be considered a “sexually violent offense” under this law. For detailed information about a given offense, please consult the cited statutes and the case law.

9. When must statutory rape or statutory sexual offense be reported?

Statutory rape (vaginal intercourse) and statutory sexual offense (sexual acts other than vaginal intercourse) occurs when the victim is under age 16 and the perpetrator is at least age 12 and 4 or more years older than the victim. Some cases of statutory rape and statutory sexual offense are reportable under the new law:

- If the victim is under age 13, a report is required if the perpetrator is at least 12 and 4 or more years older than the victim.
- If the victim is ages 13-15, a report is required only if the perpetrator is 6 or more years older.³ A 4-year age difference still establishes a criminal offense, but it is not a reportable offense under this new law without an age difference of at least 6 years.

³ The statutes that establish statutory offenses for adolescents in the 13-15 age group actually apply to any person age 15 or younger. G.S. 14-27.25(a) (statutory rape of a person who is age 15 or younger); 14-27.30(a) (statutory sexual offense with a person who is 15 years of age or younger). Under the new reporting law, those offenses are reportable only if there is a 6-year age difference between victim and perpetrator. However, if the victim is under age 13, the underlying offense could also be first-degree statutory rape or sexual offense (G.S. 14-27.24; 14-27.29), or statutory rape or sexual offense of a child by an adult (G.S. 14-27.23; 14-27.28), and those offenses are reportable if there is a 4-year age difference. Thus, I have separated out 13-15 year olds for purposes of explaining when a report is required, even though the underlying offenses are not limited to those ages.

10. What is misdemeanor child abuse?

The new law requires individuals to report misdemeanor child abuse as defined in G.S. 14-318.2. In brief, this offense occurs when a parent or other person providing care or supervision to a child under age 16 inflicts physical injury on the child, or allows physical injury to be inflicted, or creates or allows to be created a substantial risk of physical injury by other than accidental means.

Manner and Contents of Report

11. When, how, and to whom must a required report be made?

When a person knows (or reasonably should know) that a juvenile has been or is a victim of a reportable offense, the person must make an *immediate* report to an appropriate local law enforcement agency in the county where the victim of the reportable offense resides or is found. The report may be made orally or by telephone. G.S. 14-318.6(b).

12. What must the report include?

The report must include the following information as it is known to the reporter:

- Name, address, and age of the juvenile;
- Name and address of the juvenile's parent, guardian, custodian, or caretaker;
- Name, address, and age of the person who committed the offense against the juvenile;
- Location where the offense was committed;
- Names and ages of other juveniles present or in danger;
- The present whereabouts of the juvenile, if not at the home address;
- The nature and extent of any injury or condition resulting from the offense or abuse; and
- Any other information the person making the report believes might be helpful in establishing the need for law enforcement involvement.

G.S. 14-318.6(b).

13. Must reporters identify themselves?

A person who makes a report must give his or her name, address, and telephone number. G.S. 14-318.6(b).

The identity of a person who makes a report may be revealed only as provided by G.S. 132-1.4(c)(4), a provision of the North Carolina public records law regarding the identity of 911 callers, which permits calls to be released with voice alteration or in the form of a written transcript. G.S. 14-318.6(e).

Failure to Report

14. What is the penalty for failure to report?

An adult who willfully or knowingly fails to make a report required by this law is guilty of a class 1 misdemeanor. An adult who willingly or knowingly prevents another person from making a report required by this law is guilty of a class 1 misdemeanor. G.S. 14-318.6(c).

Immunity from Liability

15. When does the new law provide immunity from liability?

A person who acts in good faith in making a report, cooperating with a law enforcement investigation related to a report, or testifying in a judicial proceeding resulting from a report or the ensuing investigation is immune from any civil or criminal liability that might otherwise be incurred under state law.

The new law cannot provide immunity from liability for violations of federal laws, such as HIPAA or other confidentiality laws. While HIPAA allows the mandatory reports that are required under this law, it imposes some limits and additional requirements that HIPAA-covered entities must comply with when making reports, and it requires additional legal process for disclosures made while cooperating with a law enforcement investigation related to a report or while testifying in a judicial proceeding. Other federal laws may prohibit or inhibit reports or other activities immunized from liability under the state law. For more information, see the section “Interaction with HIPAA/Other Confidentiality Laws,” later in this document.

Law Enforcement Duty to Report to DSS

16. What does the new law require of law enforcement officers who discover evidence of abuse, neglect, or dependency as a result of a report?

A law enforcement officer who, as a result of a report under this law, finds evidence that a juvenile may be abused, neglected, or dependent must make a report to the department of social services (DSS). The officer must make an oral report as soon as practicable, and a written report within 48 hours of discovery of the evidence. Upon receipt of a law enforcement officer’s report under this section, the DSS must make a prompt assessment to determine whether protective services should be provided or whether a petition should be filed. G.S. 14-318.6(g).

Interaction with HIPAA and Other Confidentiality Laws

17. Does HIPAA allow health care providers to make the reports the new law requires?

Yes. Making a report will require the disclosure of protected health information (PHI). This does not violate HIPAA because the report is required by law, and HIPAA expressly allows disclosures to law enforcement that are required by law. However, reporters who are subject to HIPAA must not disclose more information than the statute requires. 45 C.F.R. 164.512(a); (f)(1); (c)(1).⁴

⁴ 45 C.F.R. 164.512(a) generally authorizes disclosures of PHI that are required by law, but expressly requires compliance with the provisions of 164.512(c), (e), or (f), when applicable. 45 C.F.R. 164.512(f)(1) authorizes disclosures to law enforcement that are required by law, including laws requiring reports of wounds or physical injuries, unless the law is subject to the HIPAA provisions that apply to reports about victims of abuse. 45 C.F.R. 164.512(b)(ii) authorizes disclosures to governmental agencies that are authorized by law to receive reports of child abuse or neglect, such as a department of social services. 45 C.F.R. 164.512(c)(1) authorizes disclosures about victims of abuse to a government authority, including a law enforcement agency, when the disclosure is required by law, is limited to the requirements of the law, and is not a report of child abuse or neglect that must be made to a different agency under 164.512(b)(ii). In this document, I take the position that 45 C.F.R. 164.512(c) applies to

18. Does HIPAA require health care providers to inform the individual or personal representative that a report has been made under this new law?

The HIPAA Privacy Rule requires covered entities to inform individuals about certain reports pertaining to abuse, neglect, or domestic violence. 45 C.F.R. 154.512(c). This provision does not apply to child abuse and neglect reports that are made to departments of social services. However, it does apply when a report is made about a victim of abuse to a governmental authority authorized to receive the reports, which may include a law enforcement agency. A separate provision of the HIPAA Privacy Rule addresses disclosures to law enforcement that are required by law, including laws that require the reporting of certain types of wounds or physical injuries. 45 C.F.R. 164.512(f)(1). However, that provision states that it does not govern if the disclosure falls under 164.512(c)(1), the abuse provision.

Which of these provisions North Carolina's new law falls under is a difficult question. Either provision would authorize the disclosure of PHI to law enforcement in order to comply with the new reporting law. However, informing the individual is required only if it falls under 164.512(c)(1), the abuse reporting provision. I believe the best answer is that the reports required under the new law fall under the abuse reporting provision in 164.512(c)(1), and therefore the individuals who are the subjects of the reports should be informed.⁵

When a health care provider who is subject to HIPAA makes a required report that falls under the abuse provision, the general rule is that the health care provider must promptly inform the individual (or personal representative) that the report has been made. 45 C.F.R. 164.512(c)(2).

the disclosures required by the new reporting law. See question 18 and its associated footnote for further explanation of this position.

⁵ Several factors lead me to this conclusion. First, the new reporting requirement is not limited to the wounds or physical injuries expressly mentioned in 164.512(f)(1), the law enforcement provision. Second, it explicitly requires reports of misdemeanor child abuse to be made to law enforcement, rather than a child protective services agency, which would seem to place it squarely under the abuse reporting provision in 164.512(c)(1). (Reports of child abuse that are made to departments of social services, as required by G.S. 7B-301, fall under a different HIPAA provision, 45 C.F.R. 164.512(b)(1)(ii).) Third, the law also requires reports of other offenses that may be described as sexual abuse—indeed, the title of the new law specifically refers to sexual abuse. Fourth, it requires reports of crimes that may not cause injuries of any type. Before this law was enacted, a HIPAA-covered entity in North Carolina that made a report to law enforcement about a crime victim who did not have an injury that was reportable under state law would have been required to proceed under 45 C.F.R. 164.512(f)(3), yet another HIPAA provision that also requires the victim to know about, and agree to, the report. (In North Carolina, G.S. 90-21.20 requires reports of gunshot wounds and certain other injuries caused by criminal acts of violence.) Finally, health care providers' codes of ethics may oblige them to inform patients about reports that they are required by law to make. See, e.g., American Medical Association, [Code of Medical Ethics Opinion 8.10](#) (regarding patients who are victims of abuse). While this does not directly address informing the patient after a report is made – it is typically understood to mean that health care providers must generally inform patients that they have duty to make certain reports – it provides evidence of an ethical tenet that is consistent with informing patients of mandatory reports.

19. Who should be informed that the report has been made: the individual, the personal representative, or both?

The HIPAA-covered entity must inform the individual if the individual is:

- an adult,
- an emancipated minor,
- an unemancipated minor whose treatment is pursuant to the minor's consent law, or
- an unemancipated minor receiving abortion-related treatment pursuant to a judicial bypass.

The covered entity must inform the individual's personal representative if:

- the patient is an unemancipated minor whose treatment is not pursuant to the minor's consent law, or
- the patient is an adult who lacks decisional capacity.

The covered entity should not inform both.

When the patient is a juvenile, it is particularly important to be clear on whether it is the individual or personal representative who must be informed. A juvenile's personal representative is usually his or her parent or guardian. If a juvenile is a minor's consent client, a health department that informs the parent instead of the juvenile might violate the confidentiality law that protects minor's consent information.⁶

20. Are there any exceptions to the requirement to inform the individual or personal representative?

There are limited exceptions to the requirement to inform, and they vary depending on whether the covered entity is required to inform the individual or the personal representative, as discussed in the previous question.

If the requirement is to inform the individual, the covered entity may elect not to inform if the covered entity, in the exercise of professional judgment, believes informing the individual would place them at risk of serious harm.

If the covered entity would be informing a personal representative, the covered entity may elect not to inform the personal representative if the covered entity reasonably believes:

- that the personal representative is responsible for the abuse, neglect, or other injury that is the reason for the report, and
- that informing such person would not be in the best interests of the patient, as determined by the provider in the exercise of professional judgment.

⁶ G.S. 90-21.4(b). Whether it would be a violation could depend on the circumstances surrounding the report. It would likely not be a violation if the treating physician determined that notifying the parent was essential to the life or health of the minor. Absent such a determination, it likely would be a violation.

21. Does HIPAA allow covered entities to disclose PHI to law enforcement officers who are investigating a report made under the new law? Does it allow covered entities to disclose PHI while testifying in judicial proceedings that arise from a report made under the new law?

In its immunity provision, the new law alludes to disclosures of information for investigations or judicial proceedings, when it provides immunity for individuals who cooperate with a law enforcement investigation or testify in judicial proceedings. However, nothing in the new statute mandates such additional disclosures of information. Therefore, if such a disclosure included PHI, it would not fall under any of HIPAA's "required by law" provisions. Rather, it would fall under HIPAA provisions pertaining to law enforcement requests for information or disclosures for judicial proceedings.

If additional information is sought for law enforcement investigations or judicial proceedings, additional legal process will likely be required before further disclosures may be made, in accordance with the HIPAA regulations regarding disclosures to law enforcement, 45 C.F.R. 164.512(f), or for judicial proceedings, 45 C.F.R. 164.512(e).

22. Do other confidentiality laws allow health departments to make the reports authorized by the new law?

Health departments that are subject to other confidentiality laws may be limited or impeded in their ability to make the required report. It depends on the applicable laws.

One confidentiality law that applies to most health departments is the federal confidentiality regulation for Title X family planning programs. This provision allows the required reports to be made.⁷

Relationship between New Mandated Reports and Other Reporting Requirements

23. If a mandated reporter reports a child to law enforcement, does that also satisfy the duty to make a report of child abuse, neglect, or dependency to DSS?

No, it does not. It is to be expected that some of the reports required under this new law will involve conduct that must also be reported to DSS, under the law that requires all persons and institutions to report the suspected abuse, neglect, trafficking, or dependency of a child under age 18. G.S. 7B-301. When a report to DSS is required, it must be made in addition to the report required by the new law. Similarly, a report to DSS does not satisfy the duty to make a report to law enforcement required by this new law or other mandatory reporting laws.

⁷ 42 C.F.R. 59.11 ("All information as to personal facts and circumstances obtained by the project staff about individuals receiving services must be held confidential and not be disclosed without the individual's documented consent, except as may be necessary to provide services to the patient or as required by law, with appropriate safeguards for confidentiality; concern with respect to the confidentiality of information, however, may not be used as a rationale for noncompliance with laws requiring notification or reporting of child abuse, child molestation, sexual abuse, rape, incest, intimate partner violence, human trafficking, or similar reporting laws.")

24. Is there anything else that local health departments are required to report directly to law enforcement?

G.S. 90-21.20(b) requires a treating physician or administrator of a health care facility to report the following types of wounds or injuries to local law enforcement authorities: gunshot wounds and other injuries caused by firearms; illnesses caused by poisoning, if it appears to the treating physician that a criminal act was involved; wounds and injuries caused by knives or other sharp instruments, if it appears to the treating physician that a criminal act was involved; and any other wound, injury, or illness involving grave bodily harm if it appears to the treating physician that criminal violence was involved.

G.S. 90-21.20(c1) requires a treating physician or administrator of a health care facility to make a report to law enforcement when a child under the age of 18 is treated for a recurrent illness or serious physical injury that appears to the treating physician to have been caused by non-accidental trauma.

G.S. 14-318.5, also known as Caylee's Law, requires any person who reasonably suspects a child under age 16 has disappeared and may be in danger to report those suspicions to law enforcement. A child is considered to have "disappeared" if the parent or other person responsible for supervising the child does not know the child's location and has not had contact with the child for a 24-hour period.

**Appendix: Sexually Violent Offenses Under New Mandatory Reporting Law
(as defined in new G.S. 14-318.6(5) by reference to G.S. 14-208.6(5))**

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Please read:

The following table categorizes and summarizes the offenses that constitute a “sexually violent offense” under S.L. 2019-245 (S 199), Part I, the new law that mandates reports to law enforcement when a person knows, or reasonably should know, that a juvenile has been or is the victim of a violent offense, a sexual offense, or misdemeanor child abuse.

The table was created solely for the purpose of assisting mandatory reporters in health departments, to assist them in understanding generally what constitutes a sexually violent offense under the law. It is not a comprehensive treatment of the offenses listed.

The table categorizes the offenses rather than simply repeating the list in the statute. Readers should be aware that the categories provided are not in the statute, but were created by the author. Further, the brief summaries of the offenses in each category do not include all elements of the crime that must be reported, but focus instead on matters that may be particularly relevant to mandatory reporters in health departments, such as age differences between perpetrators and victims that may be required for an offense to be reportable, or the nature of the relationship between the perpetrator and victim when that is relevant to the offense. For more detailed information about a given offense, please consult the cited statutes and the case law.

Sexually violent offenses, as defined by G.S. 14-208.6(5) and 14-318.6(a)(4)

Forcible rape and sexual offenses	
First- and second-degree forcible rape	G.S. 14-27.21; 14-27.22
First- and second-degree forcible sexual offense	G.S. 14-27.26, 14-27.27
Sexual battery	G.S. 14-27.23
Attempted rape or sexual offense as defined under former law	Former G.S. 14-27.6
Statutory offenses	
Statutory rape: victim under 13, perpetrator at least 4 years older	G.S. 14-27.23; 14-27.24
Statutory rape: victim ages 13-15, perpetrator at least 6 years older*	G.S. 14-27.25(a)
Statutory sexual offense: victim under 13, perpetrator at least 4 years older	G.S. 14-27.28; 14-27.29
Statutory sexual offense: victim ages 13-15, perpetrator at least 6 years older*	G.S. 14-27.30(a)
Offenses committed by a parents/parent substitutes or other relatives	
Sexual activity with a person under 18 by a substitute parent or custodian	G.S. 14-27.31
Incest (carnal relations with a person's biological or adoptive child, stepchild, grandchild, nephew, niece, sibling, half-sibling, parent, grandparent, uncle or aunt)	G.S. 14-178
Parent or guardian commits a sexual act on a juvenile under age 16, or allows a sexual act to be committed on a juvenile under age 16	G.S. 14-318.4(a2)
Offenses committed by teachers or other school personnel	
Sexual activity with a student by a teacher, school administrator, student teacher, school safety officer, coach, or other school personnel	G.S. 14-27.32
Indecent liberties with a student by a teacher, school administrator, student teacher, school safety officer, or coach who is at least 4 years older	G.S. 14-202.4(a)
Trafficking /offenses related to prostitution**	
Human trafficking	G.S. 14-43.11
Subjecting or maintaining a person for sexual servitude	G.S. 14-43.13
Patronizing a prostitute who is a minor or has a mental disability	G.S. 14-205.2(c) & (d)
Promoting the prostitution of a minor or person with a mental disability	G.S. 14-205.3(b)
Parent or caretaker commits or permits an act of prostitution with or by a juvenile	G.S. 14-318.4(a1)
Offenses related to pornography/dissemination of obscene materials	
Employing or permitting a minor to assist in offenses against public morality and decency (includes preparing & disseminating obscene materials)	G.S. 14-190.6
First-, second-, and third-degree sexual exploitation of a minor (using, inducing, coercing, encouraging, or facilitating a minor under age 18 to engage in sexual activity for the purpose of producing pornography; creating, duplicating or distributing such materials; or possessing child pornography)	G.S. 14-190.16, 14-190.17, 14-190.17A
Other offenses against children	
Felonious indecent exposure (victim under 16, perpetrator 18 or older)	G.S. 14-190.9(a1)
Indecent liberties with a child under 16 by a person 5 or more years older	G.S. 14-202.1
Using a computer or other electronic device to solicit a child to commit an unlawful sex act	G.S. 14-202.3

* The statutes that establish statutory offenses for adolescents in the 13-15 age group actually apply to any person age 15 or younger. Under the new reporting law, those offenses are reportable only if there is a 6-year age difference between victim and perpetrator. However, if the victim is under age 13, the underlying offense could also be first-degree statutory rape or sexual offense, or statutory rape or sexual offense of a child by an adult (G.S. 14-27.23; 14-27.28), and those offenses are reportable if there is a 4-year age difference. I have separated out 13-15 year olds for purposes of explaining when a report is required, even though the underlying offenses are not limited to those ages.

** Minors are no longer prosecuted for the offense of prostitution but are considered to be trafficking victims if they are engaged in acts of prostitution.