

March 31, 2003

S 610. TAX COLLECTION AT GUN SHOWS. *TO PROVIDE FOR TAX COLLECTION AT GUN SHOWS.* Adds new GS 14, art. 54C, to require gun show promoters to obtain permits and to impose various sales tax requirements.

Prohibits anyone from organizing or operating a gun show unless a permit is obtained from the county sheriff at least 60 days before the show. Provides that an applicant qualifies for a gun show promoter permit if all of the following requirements are met: (1) the sheriff verifies that the applicant may possess handgun after accessing state and federal criminal records; (2) the applicant demonstrates that he is of good moral character; (3) the sheriff finds that the applicant may not be denied a permit under GS 14-404(c)(permit requirements for sale of pistol or crossbow); and (4) the \$100 permit fee has been paid. Provides that although someone who is not a licensed firearm dealer under federal law may display a firearm for sale at a gun show, the firearm may not be sold, leased, or transferred except by a licensed dealer. Defines a firearm to include guns (except antique firearms), the frames or receivers of a gun, and firearm mufflers and silencers. Defines a gun show to mean an event at which at least 100 firearms are offered or exhibited by a total of at least ten persons.

Requires each vendor to obtain and display a sales tax certificate of registration. Also requires vendor to certify to the gun show promoter the total sales price of orders taken or completed at the show and to pay the sales tax in timely fashion. Requires each promoter to maintain a daily registration list of names and registration numbers of all vendors and to file with the sheriff a copy of the daily lists.

Makes violation a Class 1 misdemeanor. Provides that it is an affirmative defense for the promoter if the promoter has made a good faith effort to ensure that those displaying or selling firearms are complying with these requirements and the display or transfer by a noncomplying person occurred in an area of the gun show other than the primary areas used for displaying or transferring firearms.

Effective Jan. 1, 2004, and applies to offenses committed on or after that date.

Intro. by Rand.

Ref. to Finance	GS 14
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