

GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2021

FILED SENATE
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S.B. 846
PRINCIPAL CLERK

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SENATE BILL DRS15422-Nif-30A

Short Title: Firearm/Safety Products Sales Tax Exemption. (Public)

Sponsors: Senators Mohammed, Batch, and Garrett (Primary Sponsors).

Referred to:

1 A BILL TO BE ENTITLED
2 AN ACT TO EXEMPT FIREARM SAFETY AND STORAGE ITEMS FROM STATE AND
3 LOCAL SALES TAX.

4 The General Assembly of North Carolina enacts:

5 **SECTION 1.** G.S. 105-164.3 is amended by adding a new subdivision to read:

6 "(88) Firearm safety equipment. – An enclosure or a device, other than one that is
7 part of the design of a firearm, that is intended to prevent access to, or
8 unintentional or unauthorized use of, the firearm."

9 **SECTION 2.** G.S. 105-164.13 is amended by adding a new subdivision to read:

10 "(74) Firearm safety equipment."

11 **SECTION 3.** This act becomes effective October 1, 2022, and applies to sales made
12 on or after that date.



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