

GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2023

FILED SENATE
Apr 3, 2023
S.B. 498
PRINCIPAL CLERK

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SENATE BILL DRS45221-NIF-92

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

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

Referred to:

1 A BILL TO BE ENTITLED
2 AN ACT TO EXEMPT FIREARM SAFETY AND STORAGE ITEMS FROM THE SALES
3 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, 2023, and applies to sales made
12 on or after that date.



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