GENERAL ASSEMBLY OF NORTH CAROLINA SESSION 2023

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

 \mathbf{S}

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	\mathbf{S}	ECTION 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 tha	n one that is
7		part of the design of a firearm, that is intended to prevent a	iccess to, or
8		unintentional or unauthorized use of, the firearm."	
9	\mathbf{S}	ECTION 2. G.S. 105-164.13 is amended by adding a new subdivision	ı to read:
10	"(74) Firearm safety equipment."	
11	\mathbf{S}	ECTION 3. This act becomes effective October 1, 2023, and applies t	o sales made
12	on or after that date.		

