

**GENERAL ASSEMBLY OF NORTH CAROLINA  
SESSION 2021**

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**SENATE BILL 846**

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

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

Referred to: Rules and Operations of the Senate

May 27, 2022

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

The General Assembly of North Carolina enacts:

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

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

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

"(74) Firearm safety equipment."

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

