

GENERAL ASSEMBLY OF NORTH CAROLINA  
SESSION 2023

H.B. 56  
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HOUSE PRINCIPAL CLERK

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HOUSE BILL DRH10030-MLf-11

Short Title: Safe Firearm Storage/Tax Exemption and Credit. (Public)

Sponsors: Representative Paré.

Referred to:

1 A BILL TO BE ENTITLED  
2 AN ACT TO PROVIDE A TEMPORARY SALES TAX EXEMPTION FOR EQUIPMENT  
3 DESIGNED TO PREVENT UNAUTHORIZED PERSONS FROM ACCESSING  
4 FIREARMS AND TO PROVIDE A TAX CREDIT TO INDIVIDUALS WHO PURCHASE  
5 EQUIPMENT DESIGNED TO PREVENT UNAUTHORIZED PERSONS FROM  
6 ACCESSING FIREARMS.

7 The General Assembly of North Carolina enacts:

8 SECTION 1. G.S. 105-164.13 reads as rewritten:

9 "§ 105-164.13. Retail sales and use tax.

10 The sale at retail and the use, storage, or consumption in this State of the following items are  
11 specifically exempted from the tax imposed by this Article:

12 ...

13 (74) Equipment designed to prevent unauthorized access to firearms, including (i)  
14 a device that, when installed on a firearm, is designed to prevent the firearm  
15 from being operated without first deactivating the device or (ii) a gun safe,  
16 gun case, lockbox, or other device that is designed, in light of materials used,  
17 to prevent access to a firearm by any means other than a key, a combination,  
18 biometric data, or other similar means. The equipment exempted under this  
19 subdivision does not include a glass-faced cabinet or other form of storage  
20 that is primarily designed to allow for the display of firearms."

21 SECTION 2. Part 2 of Article 4 of Subchapter I of Chapter 105 of the General  
22 Statutes is amended by adding a new section to read:

23 "§ 105-153.11. Credit for purchase of firearm safety device.

24 (a) Credit. – A taxpayer who purchases, at retail, equipment exempt from taxation under  
25 G.S. 105-164.13(74) is allowed a credit against the tax imposed by this Part equal to the lesser  
26 of the cost of the equipment paid during the taxable year or five hundred dollars (\$500.00).

27 (b) Limitation. – The credit allowed under this section may not exceed the amount of tax  
28 imposed by this Part for the taxable year reduced by the sum of all credits allowable, except  
29 payments of tax made by or on behalf of the taxpayer.

30 (c) Substantiation. – A taxpayer allowed a credit under this section must maintain and  
31 make available for inspection any information or records required by the Secretary of Revenue."

32 SECTION 3. Section 2 of this act is effective for taxable years beginning on or after  
33 January 1, 2023. The remainder of this act becomes effective July 1, 2023, and applies to sales  
34 made on or after that date. Section 1 of this act expires July 1, 2024, for sales made on or after  
35 that date, and Section 2 of this act expires for taxable years beginning on or after January 1, 2025.

