

GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2023

S

1

SENATE BILL 498

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

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

Referred to: Rules and Operations of the Senate

April 4, 2023

A BILL TO BE ENTITLED

AN ACT TO EXEMPT FIREARM SAFETY AND STORAGE ITEMS FROM THE 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, 2023, and applies to sales made on or after that date.

