GENERAL ASSEMBLY OF NORTH CAROLINA SESSION 2021

FILED SENATE

May 26, 2022

S.B. 846

PRINCIPAL CLERK

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SENATE BILL DRS15422-NIf-30A

	Short Title:	Firearm/Safety Products Sales Tax Exemption.	(Public)
	Sponsors:	Senators Mohammed, Batch, and Garrett (Primary Sponsors).	
	Referred to:		
1		A BILL TO BE ENTITLED	
2	AN ACT TO	EXEMPT FIREARM SAFETY AND STORAGE ITEMS FROM STA	TE AND
3	LOCAL SALES 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 a	read:
6	"(88) Firearm safety equipment. – An enclosure or a device, other than of	one that is
7		part of the design of a firearm, that is intended to prevent according	ess 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 to	read:
10	"(74) Firearm safety equipment."	
11	\mathbf{S}	ECTION 3. This act becomes effective October 1, 2022, and applies to sa	ales made
12	on or after that date.		

