

GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2019

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HOUSE BILL 973

Short Title: Gun Securitization Sales Tax Exemption. (Public)

Sponsors: Representatives McNeill and Adams (Primary Sponsors).
For a complete list of sponsors, refer to the North Carolina General Assembly web site.

Referred to: Finance, if favorable, Rules, Calendar, and Operations of the House

April 26, 2019

1 A BILL TO BE ENTITLED
2 AN ACT TO EXEMPT FROM SALES TAX PRODUCTS USED TO SECURE GUNS.
3 The General Assembly of North Carolina enacts:

4 **SECTION 1.** G.S. 105-164.13 is amended by adding a new subdivision to read:
5 "(71) Sales of (i) a device that, when installed on a firearm, is designed to prevent
6 the firearm from being operated without first deactivating the device and (ii)
7 a gun safe, gun case, or other device that is designed to be used to store a
8 firearm and that is designed to be unlocked only by means of a key, a
9 combination, or other similar means."

10 **SECTION 2.** This act becomes effective July 1, 2019, and applies to sales made on
11 or after that date.

